

2025 -- S 0340

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2025

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A N A C T

RELATING TO TAXATION -- SALES AND USE TAXES--LIABILITY AND  
COMPUTATION

Introduced By: Senators Valverde, Murray, Britto, Kallman, Pearson, Thompson, and  
Lauria

Date Introduced: February 21, 2025

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1           SECTION 1. Section 44-18-18 of the General Laws in Chapter 44-18 entitled "Sales and  
2 Use Taxes — Liability and Computation" is hereby amended to read as follows:

3           **44-18-18. Sales tax imposed.**

4           A tax is imposed upon sales at retail in this state, including [the purchase of animals from a](#)  
5 [breeder](#), charges for rentals of living quarters in hotels as defined in § 42-63.1-2, rooming houses,  
6 or tourist camps, at the rate of six percent (6%) of the gross receipts of the retailer from the sales  
7 or rental charges; provided, that the tax imposed on charges for the rentals applies only to the first  
8 period of not exceeding thirty (30) consecutive calendar days of each rental; provided, further, that  
9 for the period commencing July 1, 1990, the tax rate is seven percent (7%). The tax is paid to the  
10 tax administrator by the retailer at the time and in the manner provided. Excluded from this tax are  
11 those living quarters in hotels, rooming houses, or tourist camps for which the occupant has a  
12 written lease for the living quarters which lease covers a rental period of twelve (12) months or  
13 more.

14           SECTION 2. This act shall take effect upon passage.

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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF

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- 1 This act would impose the sales tax on the purchase of animals from a breeder.
- 2 This act would take effect upon passage.

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