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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 -- THE PARKING SERVICES TAXATION ACT

Introduced By: Senators Bissaillon, and Mack

Date Introduced: March 07, 2025

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Title 44 of the General Laws entitled "TAXATION" is hereby amended by
2 adding thereto the following chapter:

3 CHAPTER 72

4 THE PARKING SERVICES TAXATION ACT

5 **44-72-1. Definitions.**

6 As used in this chapter:

7 (1) "Parking services" means the act of offering a parking space in or on a parking facility
8 for purposes of occupancy by a patron in exchange for a parking fee.

9 **44-72-2. Local authority to implement parking services tax.**

10 Each city and town in this state is authorized and empowered to pass ordinances requiring
11 all sales of parking services be taxed at a rate of no more than seven percent (7%). The tax shall be
12 in addition to any other taxes authorized by the general or public laws.

13 **44-72-3. Exempt from maximum levy calculations.**

14 Any revenue generated through parking services taxes authorized by this chapter shall not
15 be included in the calculation of a municipality's maximum levy increase controlled by § 44-5-2.

16 SECTION 2. This act shall take effect on January 1, 2026.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
A N A C T
RELATING TO TAXATION -- THE PARKING SERVICES TAXATION ACT

1 This act would grant municipalities the authority to impose a parking services sales tax on
2 parking lots and parking structures that charge for parking services through an ordinance. The taxes
3 would be collected by the state and redistributed to the municipalities. Furthermore, this act would
4 make such revenues exempt from the total tax levy limit imposed by § 44-5-2.

5 This act would take effect on January 1, 2026.

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