

2013 -- H 5847

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2013

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A N A C T

RELATING TO SALES AND USE TAX - LIABILITY AND COMPUTATION

Introduced By: Representatives E Coderre, Shekarchi, and Lombardi

Date Introduced: March 06, 2013

Referred To: House Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-18-7.3 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 **44-18-7.3. Services defined.** -- (a) "Services" means all activities engaged in for other
4 persons for a fee, retainer, commission, or other monetary charge, which activities involve the
5 performance of a service in this state as distinguished from selling property.

6 (b) The following businesses and services performed in this state, along with the
7 applicable 2007 North American Industrial Classification System (NAICS) codes, are included in
8 the definition of services:

9 (1) ~~Taxicab and limousine services including but not limited to:~~

10 ~~(i) Taxicab services including taxi dispatchers (485310); and~~

11 ~~(ii) Limousine services (485320).~~

12 (2) Other road transportation service including but not limited to:

13 (i) Charter bus service (485510); and

14 (ii) All other transit and ground passenger transportation (485999).

15 (3) Pet care services (812910) except veterinary and testing laboratories services.

16 (c) The tax administrator is authorized to promulgate rules and regulations in accordance
17 with the provisions of chapter 42-35 to carry out the provisions, policies, and purposes of this
18 chapter.

1 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 remove taxicab services from the definition of “services” as applicable to
- 2 liability and computation of the sales and use taxes.
- 3 This act would take effect upon passage.

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