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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 TAXATION -- SALES TAX

Introduced By: Senators Sosnowski, Crowley, DiPalma, Felag, and Gallo

Date Introduced: January 16, 2013

Referred To: Senate 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  
A N A C T  
RELATING TO TAXATION -- SALES TAX

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- 1 This act would eliminate the tax on pet care services.
- 2 This act would take effect upon passage.

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