2015 -- H 5274

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2015

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A N   A C T

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

Introduced By: Representatives Phillips, Morin, Casey, Serpa, and Reilly

Date Introduced: February 04, 2015

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) (1) 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 eliminate the sale tax on taxi, limousine and other road transportation

2   services.

3   This act would take effect upon passage.

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