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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: Senator William A. Walaska

Date Introduced: February 11, 2015

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

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

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