

2019 -- H 5099

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LC000243  
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2019

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A N A C T

RELATING TO TAXATION -- SALES AND USE TAXES -- ENFORCEMENT AND  
COLLECTION

Introduced By: Representatives Phillips, Solomon, Morin, McNamara, and Johnston

Date Introduced: January 10, 2019

Referred To: House Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-19-1 of the General Laws in Chapter 44-19 entitled "Sales and  
2 Use Taxes - Enforcement and Collection" is hereby amended to read as follows:

3 **44-19-1. Annual permit required -- Retail business subject to sales tax -- Promotion**  
4 **of shows -- Revocation of show permit.**

5 (a)(1) Every person desiring to engage in or conduct within this state a business of  
6 making sales at retail, or engage in a business of renting living quarters in any hotel, rooming  
7 house, or tourist camp, the gross receipts from which sales or rental charges are required to be  
8 included in the measure of the tax imposed under chapter 18 of this title, shall file with the tax  
9 administrator an application for a permit for each place of business. The application shall be in a  
10 form, include information, and bear any signatures that the tax administrator may require. ~~At the~~  
11 ~~time of making an application, the applicant shall pay to the tax administrator a permit fee of ten~~  
12 ~~dollars (\$10.00) for each permit.~~ Every permit issued under this chapter expires on June 30 of  
13 each year.

14 (2) Every permit holder shall annually, on or before February 1 of each year, renew its  
15 permit by filing an application for renewal ~~along with a ten dollar (\$10.00) renewal fee.~~ The  
16 renewal permit is valid for the period July 1 of that calendar year through June 30 of the  
17 subsequent calendar year unless otherwise canceled, suspended or revoked. All fees received  
18 under this section are allocated to the tax administrator for enforcement and collection of all

1 taxes.

2 (b) Every promoter of a show shall, at least ten (10) days prior to the opening of each  
3 show, file with the tax administrator a notice stating the location and dates of the show, in a form  
4 prescribed by the tax administrator.

5 (2) The tax administrator shall, within five (5) days after the receipt of that notice, issue  
6 to the promoter, without charge, a permit to operate the show, unless the provisions of  
7 subdivision (5) of this subsection have been applied to the promoter. No promoter may operate a  
8 show without obtaining the permit. The permit shall be prominently displayed at the main  
9 entrance of the show.

10 (3) Any promoter who is a retailer shall comply with all of the provisions of this chapter  
11 and chapter 18 relating to retailers, in addition to all of the provisions of this chapter relating to  
12 promoters.

13 (4) A promoter may not permit any person to display or sell tangible personal property,  
14 services, or food and drink at a show unless that person is registered under subsection (a) of this  
15 section and displays his or her permit in accordance with the provisions of subsection (a) of this  
16 section.

17 (5) Any promoter who permits any person to display or sell tangible personal property,  
18 services, or food and drink at a show who is not registered, or does not display a permit, or fails  
19 to keep a record or file a monthly report of the name, address and permit number of every person  
20 whom the promoter permitted to sell or display tangible personal property, services, or food and  
21 drink at a show, is subject to revocation of all existing permits issued pursuant to this section to  
22 operate a show, and to the denial of a permit to operate any show for a period of not more than  
23 two (2) years, in addition to the provisions of § 44-19-31.

24 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 ten dollar (\$10.00) fee requirement for the sales tax permit.
- 2 This act would take effect upon passage.

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