

=====
LC003025
=====

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2025

A N A C T

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

Introduced By: Senators Zurier, and Bissaillon

Date Introduced: June 04, 2025

Referred To: Senate Housing & Municipal Government

It is enacted by the General Assembly as follows:

- 1 SECTION 1. Chapter 44-18 of the General Laws entitled "Sales and Use Taxes — Liability
2 and Computation" is hereby amended by adding thereto the following section:
- 3 **44-18-41. Entertainment at large venues.**
- 4 (a) The city or town council of any city or town is authorized to provide, by ordinance, for
5 the imposition of a tax on the sale of a ticket for admission to a large venue, not inconsistent with
6 this section.
- 7 (b) For purposes of this section, a “large venue” includes any entertainment venue that has
8 the capacity to hold at least eight hundred (800) patrons, seated.
- 9 (c) If authorized pursuant to the provisions of subsection (a) of this section, a tax of no
10 more than seven percent (7%) shall be imposed upon the sale of a ticket for admission to a large
11 venue. This tax shall be administered and collected by the division of taxation and shall be
12 redistributed to the municipality where the large venue is located.
- 13 (d) Taxes received by a municipality under this section shall not be included in the
14 calculation of a municipality’s maximum levy increase controlled by § 44-5-2.
- 15 SECTION 2. This act shall take effect upon passage.

=====
LC003025
=====

EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF

A N A C T
RELATING TO TAXATION -- SALES AND USE TAXES--LIABILITY AND
COMPUTATION

- 1 This act would authorize municipalities to impose a ticket tax on ticket sales for venues
2 large enough to hold at least eight hundred (800) patrons, seated, of seven percent (7%) per ticket.
3 The tax shall be collected by the department of revenue, and redistributed to the locality where the
4 venue is located.
- 5 This act would take effect upon passage.

=====
LC003025
=====