

2021 -- H 5214 SUBSTITUTE A

LC000622/SUB A

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2021

A N A C T

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

Introduced By: Representatives Phillips, Caldwell, Serpa, Hawkins, and S Lima

Date Introduced: January 27, 2021

Referred To: House Finance

It is enacted by the General Assembly as follows:

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2 SECTION 1. Sections 44-19-1 and 44-19-2 of the General Laws in Chapter 44-19 entitled

3 "Sales and Use Taxes - Enforcement and Collection" are hereby amended to read as follows:

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

6 (a)(1) Every person desiring to engage in or conduct within this state a business of making
7 sales at retail, or engage in a business of renting living quarters in any hotel, rooming house, or
8 tourist camp, the gross receipts from which sales or rental charges are required to be included in
9 the measure of the tax imposed under chapter 18 of this title, shall file with the tax administrator
10 an application for a permit for each place of business. The application shall be in a form, include
11 information, and bear any signatures that the tax administrator may require. ~~At the time of making~~
12 ~~an application, the applicant shall pay to the tax administrator a permit fee of ten dollars (\$10.00)~~
13 ~~for each permit.~~ There shall be no fee for this permit. Every permit issued under this chapter expires
14 ~~on June 30 of each year~~ at the times prescribed by the tax administrator.

15 (2) Every permit holder shall annually, ~~on or before February 1~~ on forms prescribed and at
16 the times prescribed by the tax administrator ~~of each year~~, renew its permit by filing an application
17 ~~for renewal along with a ten dollars (\$10.00) renewal fee.~~ The renewal permit is valid for the period
18 July 1 of that calendar year through June 30 of the subsequent calendar year unless otherwise

1 canceled, suspended or revoked. All fees received under this section are allocated to the tax
2 administrator for enforcement and collection of all taxes.

3 (b)(1) Every promoter of a show shall, at least ten (10) days prior to the opening of each
4 show, file with the tax administrator a notice stating the location and dates of the show, in a form
5 prescribed by the tax administrator.

6 (2) The tax administrator shall, within five (5) days after the receipt of that notice, issue to
7 the promoter, without charge, a permit to operate the show, unless the provisions of subdivision (5)
8 of this subsection have been applied to the promoter. No promoter may operate a show without
9 obtaining the permit. The permit shall be prominently displayed at the main 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 to
19 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 two
23 (2) years, in addition to the provisions of § 44-19-31.

24 **44-19-2. Issuance of permit – Assignment prohibited – Display – Fee for renewal after**
25 **suspension or revocation.**

26 Upon receipt of the required application and permit fee, the tax administrator shall issue to
27 the applicant a separate permit for each place of business within the state. If the applicant, at the
28 time of making the application, owes any tax, penalty, or interest imposed under ~~chapters 18 and~~
29 ~~19 of~~ this title, then before a permit is issued the applicant shall pay the amount owed. A permit is
30 not assignable and is valid only for the person in whose name it is issued and for the transaction of
31 business at the place designated in the permit. The permit shall at all times be conspicuously
32 displayed at the place for which issued. ~~A retailer whose permit has been previously suspended or~~
33 ~~revoked shall pay to the tax administrator a fee of ten dollars (\$10.00) for the renewal or issuance~~
34 ~~of a permit.~~

1 SECTION 2. This act shall take effect on July 1, 2021.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF

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RELATING TO TAXATION -- SALES AND USE TAXES -- ENFORCEMENT AND
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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 on July 1, 2021.

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Presented by

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