

R.I. Gen. Laws § 44-18-36.1

Current through Chapter 398 of the 2023 Session, but not including all corrections and changes by the Director of Law Revision. The final official version of the statutes through the 2023 Session will be available on Lexis Advance and Lexis+ approximately October 23, 2023.

General Laws of Rhode Island > Title 44 Taxation (Chs. 1 — 44-71) > Chapter 18 Sales and Use Taxes — Liability and Computation (§§ 44-18-1 — 44-18-40.1)

44-18-36.1. Hotel tax.

(a) There is imposed a hotel tax of five percent (5%) upon the total consideration charged for occupancy of any space furnished by any hotel, travel packages, or room reseller or reseller as defined in [§ 44-18-7.3\(b\)](#) in this state. A house, condominium, or other resident dwelling shall be exempt from the five percent (5%) hotel tax under this subsection if the house, condominium, or other resident dwelling is rented in its entirety. The hotel tax is in addition to any sales tax imposed. This hotel tax is administered and collected by the division of taxation and unless provided to the contrary in this chapter, all the administration, collection, and other provisions of chapters 18 and 19 of this title apply. Nothing in this chapter shall be construed to limit the powers of the convention authority of the city of Providence established pursuant to the provisions of chapter 84 of the public laws of 1980, except that distribution of hotel tax receipts shall be made pursuant to chapter 63.1 of title 42 rather than chapter 84 of the public laws of 1980.

(b) There is hereby levied and imposed, upon the total consideration charged for occupancy of any space furnished by any hotel in this state, in addition to all other taxes and fees now imposed by law, a local hotel tax at a rate of one percent (1%). The local hotel tax shall be administered and collected in accordance with subsection (a).

(c) All sums received by the division of taxation from the local hotel tax, penalties or forfeitures, interest, costs of suit and fines shall be distributed at least quarterly, credited and paid by the state treasurer to the city or town where the space for occupancy that is furnished by the hotel is located. Unless provided to the contrary in this chapter, all of the administration, collection, and other provisions of chapters 18 and 19 of this title shall apply.

(d) Notwithstanding the provisions of subsection (a) of this section, the city of Newport shall have the authority to collect from hotels located in the city of Newport the tax imposed by subsection (a) of this section.

(1) Within ten (10) days of collection of the tax, the city of Newport shall distribute the tax as provided in [§ 42-63.1-3](#). No later than the first day of March and the first day of

September in each year in which the tax is collected, the city of Newport shall submit to the division of taxation a report of the tax collected and distributed during the six (6) month period ending thirty (30) days prior to the reporting date.

(2) The city of Newport shall have the same authority as the division of taxation to recover delinquent hotel taxes pursuant to chapter 44-19, and the amount of any hotel tax, penalty and interest imposed by the city of Newport until collected constitutes a lien on the real property of the taxpayer.

History

P.L. 1986, ch. 506, § 1; P.L. 1989, ch. 126, art. 40, § 1; [*P.L. 1995, ch. 371, § 3*](#); [*P.L. 2000, ch. 55, art. 29, § 2*](#); [*P.L. 2001, ch. 20, § 2*](#); [*P.L. 2001, ch. 22, § 2*](#); [*P.L. 2004, ch. 595, art. 17, § 9*](#); [*P.L. 2009, ch. 355, § 1*](#); [*P.L. 2009, ch. 356, § 1*](#); [*P.L. 2011, ch. 151, art. 19, § 26*](#); [*P.L. 2015, ch. 141, art. 11, § 4*](#); [*P.L. 2019, ch. 88, art. 5, § 9*](#).

Annotations

Notes

Effective Dates.

[*P.L. 2019, ch. 88, art. 5, § 16*](#), provides: "The provisions of 44-18-30(12) in section 9 relating to urns, the provisions of 44-18-30(66) in section 9 relating to feminine hygiene products, and the provisions of sections 9, 10 and 11 relating to specified digital products shall take effect October 1, 2019."

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