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May 28, 2026

The Honorable Louis DiPalma
Senate Finance Committee
Rhode Island State House
Providence, RI 02903

Chairman DiPalma and Committee Members,

The Northern RI Chamber of Commerce (NRICC) represents businesses in the communities of Burrillville, Central Falls, Cumberland, Foster, Glocester, Johnston, Lincoln, North Providence, North Smithfield, Pawtucket, Scituate, Smithfield and Woonsocket. The Chamber writes today to voice concerns related to S.2028, An Act Relating to Taxation – Sales and Use Tax.

S.2028 seeks to impose a tiered tax on digital advertisements based on total global annual revenue.

- **2.5% tax:** \$100 million to \$1 billion in revenue.
- **5% tax:** \$1 billion to \$5 billion in revenue.
- **7.5% tax:** \$5 billion to \$15 billion in revenue.

The tax is calculated based on the cost of the advertisement, and while companies cannot pass the tax on as a separate fee, they may disclose it on invoices.

While the proposal is aimed at large technology and advertising companies, the real economic burden will ultimately fall on Rhode Island businesses—particularly small and medium-sized employers that increasingly rely on affordable digital advertising to reach customers, recruit employees, and compete in today’s economy.

Digital advertising has become an essential business tool for local companies. Unlike traditional advertising methods that often require significant financial resources, digital platforms allow small businesses to target customers efficiently and cost-effectively. Restaurants, retailers, manufacturers, professional service firms, nonprofits, and startups throughout Rhode Island depend on digital advertising to remain competitive in both local and regional markets. This bill economically penalizes those companies that are attempting to grow and prosper.

The Chamber urges the committee to take no further action on S.2028.

Respectfully,

Monika P. Zuluaga, President & CEO