

2024 -- H 8132

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LC005774
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2024

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A N A C T

RELATING TO TOWNS AND CITIES -- GENERAL POWERS

Introduced By: Representatives Carson, and Abney

Date Introduced: April 03, 2024

Referred To: House Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Chapter 45-2 of the General Laws entitled "General Powers" is hereby
2 amended by adding thereto the following section:

3 **45-2-68. City of Newport -- Amusement excise tax.**

4 (a) The city of Newport is hereby authorized to enact a nine percent (9%) amusement excise
5 tax to be imposed on the purchase of any ticket or admission fee by the patrons of any amusement
6 event held by any entity in the city with ticket sales of over one hundred thousand (100,000) tickets
7 in the year prior to the imposition of the amusement tax. The funds shall be collected and held by
8 the city and shall be allocated for public infrastructure and public safety improvements only.

9 (b) The tax imposed by subsection (a) of this section is in addition to any sales tax pursuant
10 to title 44 and shall not be applicable to any:

11 (1) Entity with fewer than one hundred thousand (100,000) total ticket sales in the year
12 prior to the tax imposed pursuant to this section; and

13 (2) Theater or movie theater ticket sale.

14 (c) For purposes of this section, "amusement event" means any activity where a ticket or
15 admission fee is charged for an activity provided for pleasure, enjoyment, recreation, relaxation,
16 diversion or other similar purpose including, but not limited to, any concert, game, ride, or sporting
17 event.

18 (d) The city council for the city of Newport shall enact any ordinance and promulgate rules
19 and regulations to implement the provisions of this section.

1 SECTION 2. This act shall take effect upon passage.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
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RELATING TO TOWNS AND CITIES -- GENERAL POWERS

- 1 This act would enable the city of Newport to impose a nine percent (9%) amusement tax
- 2 on the sale of certain amusement ticket sales.
- 3 This act would take effect upon passage.

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