



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Department of Revenue
DIVISION OF TAXATION
One Capitol Hill
Providence, RI 02908-5800

IMPORTANT NOTICE

**TO: OWNERS & OPERATORS OF PACKAGE TOUR
AND/OR
SCENIC AND SIGHTSEEING TRANSPORTATION SERVICES**

The Rhode Island sales and use tax on package tour and scenic and/or sightseeing transportation services is hereby repealed, effective midnight on June 30, 2012.

The tax will no longer apply to such services starting July 1, 2012.

A law enacted in June 2011 broadened the sales and use tax to include the furnishing of package tour and/or scenic and sightseeing transportation services (NAICS code 561520 and Subsector 487), effective October 1, 2011.

As a result, sales and use tax at the tax rate as provided in Rhode Island General Laws (RIGL) §§ 44-18-18 and 44-18-20 applied to package tours and/or scenic and sightseeing transportation services, pursuant to RIGL § 44-18-7(13). In addition, entities or persons who provided package tour and/or scenic and sightseeing transportation services were deemed to be retailers under RIGL § 44-18-15 and were therefore required to register with the Tax Administrator under RIGL § 44-19-7.

Under the new law, the tax no longer applies.

Please note:

- Those who have been collecting the tax must still file a sales and use tax return for the period ended June 30, 2012, and remit the applicable tax; return and payment are due on or before July 20, 2012.

June 2012
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