



General Assembly

Proposed Bill No. 5220

February Session, 2016

LCO No. 405



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
REP. MACLACHLAN, 35th Dist.

AN ACT EXEMPTING BOATS AND BOATING-RELATED SERVICES FROM THE SALES AND USE TAX.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 That chapter 219 of the general statutes be amended to exempt boats
- 2 and boating-related services from the sales and use tax.

Statement of Purpose:

To address the competitive disadvantage of the state's marine industry due to the absence of sales tax on marine-related commerce in Rhode Island and to encourage boat registration and boating-related services to be conducted in state by exempting boats and boating-related services from the sales and use tax.