

THE CITY OF PROVIDENCE
STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

RESOLUTION OF THE CITY COUNCIL

No. 161

Approved April 3, 1980

RESOLVED, That the City Solicitor is hereby authorized to appear before the General Assembly of the State of Rhode Island and urge passage of an "Act Relating to Taxation on Rooms in Any Hotel, Motel or Other Place in Which a Charge is Made for Transient Lodging", substantially in accordance with the accompanying draft act, as requested by the Greater Providence Convention and Visitors Bureau.

IN CITY COUNCIL
APR 2 1980

READ AND PASSED

Ralph Fungoli
PRES.

Rosemond
CLERK

APPROVED

MAYOR

Virginia S. S. S.
APR 3 1980

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 1980

A N A C T

RELATING TO TAXATION ON ROOMS IN ANY HOTEL,
MOTEL OR OTHER PLACE IN WHICH A CHARGE IS
MADE FOR TRANSIENT LODGING IN THE CITY OF
PROVIDENCE

Introduced By: LIPPITT (R) & FREDA (D)

Date Introduced: MARCH 12, 1980

Referred To: CORPORATIONS

It is enacted by the General Assembly as follows:

1 SECTION 1. There shall be a tax imposed on the
2 privilege of occupying a room in any hotel, motel or other
3 place in which a charge is made for transient lodging in the
4 City of Providence.

5 As used in this act, "Transient lodging" shall mean
6 the use or possession, or the right to use or possess, of
7 any room in any hotel, motel or other place in which a
8 charge is made for lodging if the room is one ordinarily
9 used for sleeping and if the occupant's use, possession or
10 right to use or possess extends for a period of less than
11 thirty days. The term shall include hotel, and motel, but
12 exclude tourist homes, houses or court, lodging houses, inns,
13 rooming houses or other facilities having less than fifty
14 (50) guest rooms in which a charge is made for lodging. Also
15 specifically excluded are hospitals, sanitariums and nursing
16 homes.

1 SECTION 2. The rate of taxation shall be two percent
2 (2%) on the normal and ordinary charge made for any room
3 in any hotel, motel or other place in which a charge is made
4 for Transient Lodging within the City of Providence.

5 SECTION 3. Within thirty (30) days after the effec-
6 tive date of this Act; or in the case of operators commencing
7 business after such effective date, within ten (10) days
8 after such commencement or opening; every operator shall
9 file with the City Tax Collector a certificate of registra-
10 tion in a form prescribed by the City Tax Collector.

11 SECTION 4. The owner of each and every hotel, motel
12 or other place on which a charge is made for Transient Lodg-
13 ing in the City of Providence shall maintain a record and
14 accounting of the occupancy of said rooms and pay to the
15 City Tax Collector of the City of Providence all amounts
16 collected pursuant to said tax.

17 On or before the last day of each month, every per-
18 son required to collect the tax imposed herein shall file a
19 report with the City Tax Collector showing the considera-
20 tion paid for all rooms in the preceding month, the amount
21 of tax collected on such occupancies, which report shall
22 be in writing. Such persons shall pay the tax due on such
23 occupancies at the time of filing of such report. The City
24 Tax Collector, who shall treat said reports with the greatest
25 of confidentiality, may use said reports for no other purpose
26 than to verify the correctness of the room tax revenues received.

27 SECTION 5. If any person required by the provisions
28 of this Act to collect the tax imposed herein, or make reports
29 as required herein, and pay to the Tax Collector the tax
30 imposed herein, shall fail to collect such tax, file such
31 report, or pay such tax, or if any such person shall file
32 a false report or violate any provisions of this Act, such

1 person shall be deemed guilty of a misdemeanor and upon
2 conviction be punished by fine not to exceed three hundred
3 dollars (\$300).

4 SECTION 6. If the operators of any hotel, motel, or
5 other place in which a charge is made for Transient Lodging
6 in the City of Providence shall fail to file a report for
7 any period as required by this Act, or shall fail to pay the
8 tax imposed herein for any period as required by this Act,
9 then the City Tax Collector is hereby authorized to make an
10 assessment of the tax for such period. The tax assessed,
11 together with any penalties provided by this statute, shall
12 constitute a lien on all property of the hotel, motel or
13 other place in which a charge is made for Transient Lodging
14 in the City of Providence.

15 SECTION 7. There shall be imposed a penalty on any
16 tax delinquency at an equal rate to that assessed by the
17 City of Providence on other tax delinquencies.

18 SECTION 8. There shall be created a convention
19 Authority and all room tax revenues collected by the City
20 of Providence shall be remitted to the Authority within five
21 (5) working days, less a reasonable sum (not to exceed 5%
22 of the revenues collected) to offset the administrative
23 expense of the City Tax Collector.

24 SECTION 9. The Authority shall be comprised of
25 seven (7) equal members. The Holiday Inn, The Marriott
26 Inn and the Biltmore Plaza or their successors shall also
27 be a member. The remaining members shall be appointed by
28 the Mayor from a list of individuals recommended by the
29 Greater Providence Convention and Visitors Bureau.

30 Those members appointed by the Mayor shall serve
31 a three (3) year term except that in making the initial
32 appointments the Mayor shall appoint one (1) member for a
33 term of three (3) years, one (1) member for a term of two (2)
34 years, and one (1) member for a term of one (1) year.

1 The members of the Convention Authority shall serve
2 without compensation.

3 The Convention Authority shall meet monthly at
4 a time to be designated. Special meetings of the Authority
5 may be called by the Chairperson upon the giving of five (5)
6 days written notice to all members of the Authority.

7 SECTION 10. The Authority shall be required to fund
8 the Greater Providence Convention and Visitors Bureau with
9 one hundred (100) percent of all revenues received from the
10 City of Providence until such funding to the Greater Provi-
11 dence Convention and Visitors Bureau aggregates one hundred
12 fifty thousand dollars (\$150,000.00) per year. Thereafter
13 the Authority shall be required to fund the Bureau with a
14 minimum of seventy-five (75) percent of all funds received
15 from the City of Providence in excess of one hundred fifty
16 thousand dollars (\$150,000.00) per year. All funds not
17 channeled by the Convention Authority to the Greater
18 Providence Convention and Visitors Bureau shall be used by
19 the Convention Authority to promote conventions and tourism
20 in the City of Providence.

21 SECTION 11. The books of both the Convention Author-
22 ity and the Greater Providence Convention and Visitors
23 Bureau shall be audited by an independent certified public
24 accountant annually who shall make a report to the Conven-
25 tion Authority, the organization submitting names from which
26 members are selected and the City of Providence.

27 SECTION 12. This act shall take effect upon its
28 passage.

April 3, 1980

Senator William Castro, Chairman
Senate Committee on Corporations
110 Brown Street
East Providence, RI 02914

Dear Senator Castro:

Attached is certified copy of Resolution No.
161, approved April 3, 1980 having been passed unan-
imously by the City Council of Providence and approved
by His Honor the Mayor.

Very truly yours,

Rose M. Mendonca,
City Clerk of Providence

RMM:hgg

April 3, 1980

Representative Aldo Freda
115 Vinton Street
Providence, RI 02909

Dear Representative Freda:

Attached is certified copy of Resolution No. 161
approved April 3, 1980, having been passed unanimously
by the City Council of Providence and approved by His
Honor the Mayor.

Very truly yours,

Rose M. Mendonca,
City Clerk of Providence

RMM:hgg

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April 3, 1980

Representative Frederick Lippitt
108 Prospect Street
Providence, RI 02906

Dear Representative Lippitt:

Attached is certified copy of Resolution No. 161,
approved April 3, 1980, having been passed unanimously by
the City Council of Providence and approved by His Honor
the Mayor.

Very truly yours,

Rose M. Mendonca,
City Clerk of Providence

RMM:hgg