



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

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

Quarterly Return and Report of Revenues
under R.I.G.L. § 23-20.10-2(15)

In accordance with R.I. Gen. Laws §§ 23-20.10-2(15) and 6 a smoking bar is exempt from provisions of the prohibition of smoking in public places. Specifically, R.I. Gen. Laws § 23-20.10-2(15) defines “Smoking bar” as:

...an establishment whose business is primarily devoted to the serving of tobacco products for consumption on the premises, in which the annual revenues generated by tobacco sales are greater than fifty percent (50%) of the total revenue for the establishment and the serving of food or alcohol is only incidental to the consumption of such tobacco products. Effective July 1, 2015, all existing establishments that open thereafter must demonstrate quarterly, for a period of one year and annually thereafter, that the annual revenue generated from the serving of tobacco products is greater than fifty percent (50%) of the total revenue of the establishment, and the serving of food, alcohol, or beverage is only incidental to the consumption of such tobacco products. Every owner of a smoking bar shall register no later than January 1 of each year with the division of taxation and shall provide, at a minimum, the owner’s name and address and the name and address of the smoking bar. The division of taxation in the department of administration shall be responsible for the determination under this section and shall promulgate any rules or forms necessary for the implementation of this section. (emphasis added)

CERTIFICATION

I hereby certify that _____
(Legal Name of Business) (Doing Business As)

at _____ and holder of
(Location Address) (Sales Tax Permit #)

is a “Smoking Bar” as defined above. The total revenues generated from the most recent quarter ending _____ were \$_____.

Following is a break down of the different categories:

Tobacco \$_____ Food and Beverage \$_____ Other \$_____

I also certify that _____ began doing business on _____.
(Legal Name of Business) (month, day and year)



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Please list the tobacco distributors, both licensed and unlicensed, who supply the business with tobacco products by name, address, and phone number on the lines below. Please attach a separate page if necessary.

SIGNED UNDER THE PENALTY OF PERJURY

Print Name	Signature	Date
_____	_____	_____
(phone number)	(email address)	

Notary Public – Jurat

On this _____ day of _____, 20____, before me, the undersigned notary public, personally appeared _____ (name of the document signer), proved to me through satisfactory evidence of identification, which were _____, to be the person who signed the preceding and attached document(s) in my presence, and who swore or affirmed to me that the contents of the document are truthful and accurate to the best of his or her knowledge and belief.

_____ (official signature and seal of notary)

My commission expires: _____

Office Use Only	Approved ()	Denied ()	Initials	Date
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