

2017 -- H 5307

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LC000931  
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2017

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A N A C T

RELATING TO TAXATION

Introduced By: Representative Stephen R. Ucci

Date Introduced: February 01, 2017

Referred To: House Judiciary

It is enacted by the General Assembly as follows:

1           SECTION 1. Chapter 44-5 of the General Laws entitled "Levy and Assessment of Local  
2 Taxes" is hereby amended by adding thereto the following section:

3           **44-5-27.1. Appeals regarding tangible property.**

4           Notwithstanding the provisions of §§44-5-26 and 44-5-27, or any other general law to the  
5 contrary, appeals from administrative orders or decisions regarding the taxation of tangible  
6 property made pursuant to the provisions of this chapter shall be made to the sixth division  
7 district court pursuant to §8-8-3. The taxpayer's right to appeal under this section is expressly  
8 made conditional upon prepayment of all taxes, interest, and penalties, unless the taxpayer moves  
9 for and is granted an exemption from the prepayment requirement pursuant to §8-8-26.

10          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 TAXATION

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- 1           This act would provide that appeals from administrative orders or decisions regarding the
- 2           taxation of tangible property are to the sixth division district court, and not the superior court.
- 3           This act would take effect upon passage.

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