

2021 -- H 5495

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2021

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A N A C T

RELATING TO TAXATION -- EXCISE ON MOTOR VEHICLES AND TRAILERS

Introduced By: Representatives Place, and Nardone

Date Introduced: February 11, 2021

Referred To: House Municipal Government & Housing

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-34-8 of the General Laws in Chapter 44-34 entitled "Excise on
2 Motor Vehicles and Trailers" is hereby amended to read as follows:

3 **44-34-8. Appeal procedure.**

4 (a)(1) Any taxpayer aggrieved by a valuation may appeal that valuation to the tax assessor
5 within forty-five (45) days of notice of valuation. When the valuation of the vehicle has been made
6 by the assessor, the assessor shall render a decision within ten (10) days of the filing of the appeal.
7 When the valuation of the vehicle has been made by the Rhode Island vehicle valuation
8 commission, ~~the assessor shall forward the appeal on the form provided by the commission to the~~
9 ~~Rhode Island vehicle valuation commission within ten (10) days. The commission shall transmit~~
10 ~~its decision to the tax assessor within twenty (20) days of the receipt of the appeal~~ the taxpayer may
11 appeal to the city or town's board of assessment.

12 (2) The tax assessor shall notify the aggrieved taxpayer, in writing, of the ~~commission~~
13 board's decision within ten (10) days of the receipt of the ~~commission~~ decision. The board's decision
14 shall not increase the valuation.

15 (b) Within thirty (30) days of the notification of the decision of the ~~tax assessor or the~~
16 ~~commission~~ board of assessment, an aggrieved taxpayer may appeal the decision to the district
17 court for the judicial division within which the city or town is located.

18 (c) A party aggrieved by a final order of the district court may seek review of this order in
19 the state supreme court by writ of certiorari. The petition for a writ of certiorari shall state the errors

1 claimed. Upon the filing of the petition with the clerk of the supreme court, the supreme court may,
2 if it sees fit, issue its writ of certiorari to the district court to certify to the supreme court the record
3 of the proceeding under review, or so much of this as was submitted to the district court by the
4 parties, together with any additional record of the proceedings in the district court.

5 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 -- EXCISE ON MOTOR VEHICLES AND TRAILERS

1 This act would allow a taxpayer to appeal the valuation by the Rhode Island vehicle
2 valuation commission to the local board of assessment.

3 This act would take effect upon passage.

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