

2021 -- H 5676 SUBSTITUTE A

LC001717/SUB A/2

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2021

A N A C T

RELATING TO TAXATION -- LEVY AND ASSESSMENT OF LOCAL TAXES

Introduced By: Representative Alex D. Marszalkowski

Date Introduced: February 24, 2021

Referred To: House Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-5-12.1 of the General Laws in Chapter 44-5 entitled "Levy and
2 Assessment of Local Taxes" is hereby amended to read as follows:

3 **44-5-12.1. Assessment of tangible personal property.**

4 (a) All tangible personal property subject to taxation shall be assessed for taxation based
5 on the original purchase price (new or used) including all costs such as freight and installation.
6 Assets will be classified and depreciated as defined in this section.

7 (b) The following classification and depreciation table shall be used in determining the
8 assessed value of tangible personal property.

9 State of Rhode Island Tangible Property Classification

10 Class of Assets	Class I Short Life	Class II Mid-Life	Class III
11 Long Life			
12 Age	1-5 yrs	6-12 yrs	13+ yrs
13 1	95	95	95
14 2	80	90	90
15 3	60	80	85
16 4	30	70	80
17 5	20	60	75
18 6	20	50	70
19 7	20	40	65

1	8	20	30	60
2	9	20	30	55
3	10	20	30	50
4	11	20	30	45
5	12	20	30	40
6	13	20	30	35
7	14	20	30	30
8	15+	20	30	30

9 Assets Shall Not be Trended

10 (c) Assets shall be classified on an annual basis by the Rhode Island Association of
11 Assessing Officers' Personal Property Committee based on the following table:

12	INDUSTRY GROUP IN YEARS	CLASS
13	Agriculture machinery and equipment	II
14	Aircraft and all helicopters	II
15	Amusement and theme parks	II
16	Apparel and fabricated textile manufacturing	II
17	Automobile repair shops	II
18	Bakeries and confectionery production	II
19	Barber and beauty shops	II
20	Billboards	III
21	Brewery equipment not used directly in manufacturing	II
22	Cable television, <u>headend facilities:</u>	<u>II</u>
23	All equipment including set top boxes, remotes, and other	
24	related equipment	II
25	aerial, underground, and drops, including MDUS	III
26	<u>Microwave systems</u>	<u>II</u>
27	<u>Program origination</u>	<u>II</u>
28	<u>Service and test</u>	<u>II</u>
29	<u>Subscriber connection and distribution</u>	<u>II</u>
30	Canneries and frozen food production	II
31	Cement processing	III
32	Chemical and allied production	II
33	Clay products processing	III
34	Cold storage and ice-making equipment	III

1	Cold storage warehouse equipment	II
2	Computers, personal computers (PC), laptops, tablets, cellphones,	
3	mainframe/servers, peripherals, keyboard, mouse	I
4	Condiments, processing	II
5	Construction equipment, general construction, backhoes, forklifts, loaders,	
6	cranes, unregistered vehicles	II
7	Dairy products processing	II
8	Data handling equipment, except computers	II
9	printers, copiers, bridges, routers and gateways	II
10	Distilling	II
11	Electrical equipment not used in manufacturing	II
12	Electronic equipment	II
13	Fabricated metal products/special tools	II
14	Fishing equipment, excluding boats and barges, lines, nets	I
15	Food and beverage production	II
16	Fur processing	II
17	Gas distribution, total distribution equipment	III
18	Glass and glass products/special tools	II
19	Grain and grain mill products processing	III
20	Gypsum products	III
21	Hand tools	II
22	Hospital furnishings and equipment	II
23	Hotel and motel furnishings and equipment	II
24	Jewelry products and pens	II
25	Knitwear and knit products, ex, work uniforms	I
26	Laundry equipment	II
27	Leather and leather products	II
28	Logging, timber cutting	II
29	Marine construction	II
30	Meatpacking	II
31	Medical and dental supply production	II
32	Metalworking machinery processing	II
33	Mining and quarrying	II
34	Motion picture and television production	II

1	Motor vehicle and parts/special tools	II
2	Office furniture and equipment	II
3	Optical lenses and instrument processing	II
4	Paints and varnishes	I
5	Petroleum refining	III
6	pipeline transportation	III
7	Plastics manufacturing	I/II
8	Plastic products processing/special tools	II
9	Primary metals production, nonferrous and foundry products	III
10	special tools	III
11	Primary steel mill products	III
12	Printing and publishing	II
13	Professional and scientific instruments	II
14	Radio and television, broadcasting	II
15	Railroad transportation equipment	II
16	locomotive	II
17	Recreation and amusement	II
18	Retail trades, fixtures and equipment	II
19	Residential furniture	II
20	Restaurant and bar equipment	II
21	Restaurant equipment, fast foods	II
22	Rubber products processing/special tools	II
23	Sawmills, permanent/portable	II.
24	Service establishments	II
25	Ship and boat building equipment/special tools	II
26	Soft drink processing and bottling	II
27	Stone products processing	III
28	Telecommunications, local and interstate	II
29	analog switching	II
30	circuit, digital, analog, optic	II
31	information/origination equipment	I/II
32	smart phones	I
33	metallic cable	III
34	fiber cable, poles, conduit	III

1	all other equipment	II
2	Telecommunications, cellular	
3	analog/digital switching	II
4	radio frequency channel and control	II
5	power equipment	II
6	antennae	II
7	towers	III
8	transmission equipment	II
9	cellular phones	I
10	Textile products, including finishing and dyeing	II
11	yarn, thread and woven fabrics	II
12	Theater equipment	II
13	Utilities/power production	III
14	generation, transmission, or distribution equipment	III
15	Waste reduction and resource recovery	II
16	Water transportation	III
17	vessels, barges and tugs	III
18	Water utilities	III
19	Wharves, docks and piers	III
20	Wholesale trade fixtures and equipment	II
21	Wood products and furniture manufacturing	II
22	(d) Any industry, group, or asset not enumerated in subsection (c) of this section, shall be	
23	categorized as class II.	
24	SECTION 2. This act shall take effect upon passage.	

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF

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1 This act would change the tax classifications for certain cable television assets, specifically,
2 headend facilities.

3 This act would take effect upon passage.

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