

2020 -- H 7986

=====  
LC005280  
=====

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2020

—————  
A N A C T

RELATING TO TAXATION

Introduced By: Representatives Casey, Morin, and Phillips

Date Introduced: March 11, 2020

Referred To: House Municipal Government

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           **44-5-8.5. Woonsocket - Tax amnesty periods.**

4           (a) Notwithstanding any other provision in this chapter to the contrary, the city of  
5 Woonsocket may, by ordinance duly enacted, authorize two (2), separate sixty-day (60) periods  
6 during fiscal year 2021 during which a waiver of interest and penalties on overdue tangible tax  
7 payments and motor vehicle tax payments may be made if the request for a waiver of interest and  
8 penalties is in writing, signed, and dated by the taxpayer and submitted within the two (2) sixty-  
9 day (60) waiver periods.

10           (b) Decisions of the tax assessor shall be in writing and contain a notice to the city council.  
11 If the taxpayer receives an adverse decision from the tax assessor, the taxpayer must pay the interest  
12 and penalties and may file a claim for reimbursement with the city council within ten (10) days of  
13 the decision.

14           (c) Any request for a waiver for taxes and penalties that meets criteria established by this  
15 section pursuant to a duly-enacted ordinance may be granted by the city.

16           (d) Waivers of interest and penalties shall not be granted for any taxes contained in the  
17 2020 tax bill.

1 SECTION 2. This act shall take effect upon passage.

=====  
LC005280  
=====

EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF  
A N A C T  
RELATING TO TAXATION

\*\*\*

- 1           This act would authorize the city of Woonsocket to adopt by ordinance tax amnesty periods
- 2 during its 2021 fiscal year.
- 3           This act would take effect upon passage.

=====  
LC005280  
=====