

2010 -- H 8240

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LC02854
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2010

A N A C T

RELATING TO TAXATION – EXCISE TAX ON MOTOR VEHICLES

Introduced By: Representatives Guthrie, Sullivan, Pollard, M Rice, and MacBeth

Date Introduced: June 04, 2010

Referred To: House Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-34-6 of the General Laws in Chapter 44-34 entitled "Excise on
2 Motor Vehicles and Trailers" is hereby amended to read as follows:

3 **44-34-6. Fire districts.** -- The provisions of this chapter shall apply in all respects in the
4 case of taxes assessed upon motor vehicles by any fire district.

5 (1) Effective with the year 2000 tax roll based upon values of December 31, 1999, the
6 authority of fire districts as authorized by general or public law to levy excise taxes on motor
7 vehicles is eliminated and each district shall be reimbursed for one hundred percent (100%) of
8 current year lost revenues based upon what the levy net of personal exemptions would otherwise
9 have been. That reimbursement shall be based upon submission of information to the department
10 of revenue on the dates specified in section 44-34.1-2, and reimbursements shall be paid on the
11 dates specified in that section. Future year reimbursements shall be based upon the year 2000 tax
12 roll and values of December 31, 1999, and indexed by applying the annual change in the
13 December Consumer Price Index -- All Urban Consumers (CPI-U). Provided, that effective July
14 1, 2010, and thereafter, the authority of fire districts to levy excise taxes shall be deemed restored,
15 as set forth in subsection (2) herein.

16 (2) Effective July 1, 2010, and thereafter, the authority of fire districts as authorized by
17 general or public law to levy excise taxes on motor vehicles is, and shall be deemed to be
18 restored. The year 2010 tax roll shall be based upon values of December 31, 2009, with
19 corresponding adjustments made for each subsequent year based on the valuation of vehicles as

1 [of December 31 of the year preceding the tax year.](#)

2 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 TAX ON MOTOR VEHICLES

1 This act would restore the authority of fire districts to levy excise taxes effective July 1,
2 2010.

3 This act would take effect upon passage.

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