

2023 -- S 0776

LC002600

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2023

A N A C T

RELATING TO TAXATION -- LEVY AND ASSESSMENT OF LOCAL TAXES

Introduced By: Senators Lawson, Britto, and Lauria

Date Introduced: March 23, 2023

Referred To: Senate Finance

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 **44-5-8.6. East Providence - Tax amnesty periods - Tangible and motor vehicle taxes.**

4 (a) Notwithstanding any other provision in this chapter to the contrary, the city of East
5 Providence may, by ordinance duly enacted, authorize two (2), separate sixty-day (60) periods, one
6 period during fiscal year 2023 and the second period during fiscal year 2024 during which a waiver
7 of interest and penalties on overdue tangible tax payments and motor vehicle tax payments may be
8 made if the request for a waiver of interest and penalties is in writing, signed, and dated by the
9 taxpayer and submitted within the two (2) sixty-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 shall 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 of 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 2023 tax bill.

1 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 -- LEVY AND ASSESSMENT OF LOCAL TAXES

1 This act would enable the city of East Providence to offer tax amnesty for two (2) separate
2 sixty (60) day periods for fiscal years 2023 and 2024 for waiver of interest and penalties on overdue
3 tangible tax payments and motor vehicle tax payments.

4 This act would take effect upon passage.

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