

2010 -- S 2745

LC01984

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2010

A N A C T

RELATING TO TAXATION – PAYMENT OF LOCAL TAXES

Introduced By: Senator Maryellen Goodwin

Date Introduced: March 25, 2010

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-5-8 of the General Laws in Chapter 44-5 entitled "Levy and
2 Assessment of Local Taxes" is hereby amended to read as follows:

3 **44-5-8. Form of option for quarterly payment.** -- The option shall be expressed in
4 substantially the following form:

5 "The tax may be paid in ____ installments, the first installment of ____ percent on or
6 before the ____ day of ____ A.D. 20____ : (proportions and dates to be specified.)"

7 "Each installment of taxes if paid on or before the last day of each installment period
8 successively and in order is free from any charge for interest."

9 "If the first installment or any succeeding installment of taxes is not paid by the last date
10 of the respective installment period or periods as they occur then the whole tax or remaining
11 unpaid balance of the tax as the case may be immediately becomes due and payable and carries
12 until collected a penalty at the rate of ____ percent (not less than six (6) nor more than eighteen
13 (18) or, in the case of the city of Cranston, not more than twelve (12) per annum); provided, that
14 taxes payable to the city of Newport, the town of Middletown, the town of Hopkinton, the town
15 of West Greenwich, the town of East Greenwich, the town of North Kingstown, the town of New
16 Shoreham, the town of Glocester, ~~and~~ the town of Tiverton, and the city of Providence shall bear
17 interest on any unpaid quarterly payments, and that only the unpaid quarterly payments are due
18 and payable to the city of Newport, the town of Middletown, the town of Hopkinton, the town of
19 West Greenwich, the town of East Greenwich, the town of North Kingstown, the town of New

1 Shoreham, the town of Gloucester, ~~and~~ the town of Tiverton, and the city of Providence
2 notwithstanding the provisions of this section to the contrary."

3 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 add the city of Providence to the list of municipalities that may charge
- 2 interest on unpaid quarterly local tax bills.
- 3 This act would take effect upon passage.

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