

2016 -- S 3025

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LC005984
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2016

A N A C T

RELATING TO TAXATION - COLLECTION OF TAXES GENERALLY

Introduced By: Senator Elaine J. Morgan

Date Introduced: May 19, 2016

Referred To: Senate Finance

(by request)

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-7-28 of the General Laws in Chapter 44-7 entitled "Collection of
2 Taxes Generally" is hereby amended to read as follows:

3 ~~44-7-28. Gloucester and Coventry Tax lien on mobile or manufactured home in the~~
4 ~~town.~~ 44-7-28. Gloucester, Coventry and Richmond Tax lien on mobile or manufactured home in
5 the town. -- (a) Taxes assessed against any person in the towns of Gloucester, ~~and~~ Coventry and
6 Richmond for either a mobile or manufactured home shall constitute a lien on the mobile or
7 manufactured home. The lien shall arise and attach as of the date of assessment of the taxes, as
8 defined in § 44-5-1.

9 (b) The lien shall terminate at the expiration of twenty (20) years. The lien shall be
10 superior to any other lien, encumbrance, or interest in the mobile or manufactured home whether
11 by way of attachment or otherwise.

12 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 provide that taxes assessed for mobile or manufactured homes in the town
- 2 of Richmond would constitute a lien on the mobile or manufactured home.
- 3 This act would take effect upon passage.

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