LC002943

19

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2025

AN ACT

RELATING TO TAXATION -- COLLECTION OF TAXES GENERALLY

Introduced By: Representatives Shanley, and Caldwell

Date Introduced: May 23, 2025

Referred To: House Municipal Government & Housing

It is enacted by the General Assembly as follows:

1 SECTION 1. Chapter 44-7 of the General Laws entitled "Collection of Taxes Generally" 2 is hereby amended by adding thereto the following section: 3 44-7-10.4. East Greenwich. -- Non-issuance and/or renewal of licenses or permits to 4 applicants or licensees in arrears in local taxes, liens, and assessments in town. 5 (a) No license or permit issued by the town of East Greenwich, and required for the 6 operation of a business, shall be issued or renewed to any person or applicant who is in arrears for 7 the payment of any local taxes, liens or other assessments applicable to the operation of the 8 business, unless the matter has been duly appealed in a timely fashion to a court of competent 9 jurisdiction. 10 (b) No demolition or building permit may be issued for new construction and/or the 11 renovation or alteration of an existing structure if the party assessed or property owner is in arrears 12 for the payment of any real property tax, lien, or other town assessment on real property. This 13 prohibition applies only to the real property that is the subject of the building permit application. 14 This section does not apply to construction that serves to abate a pending notice of violation issued 15 by the town of East Greenwich or any of its officials and/or representatives. (c) Any applicant seeking any license or permit or any renewal of any license or permit 16 17 must submit verification from the property tax or assessment collection agency of the town that all 18 town taxes, liens, and assessments are paid to date.

(d) The licensing or permitting authority has the discretion to issue a license or permit,

- 1 <u>notwithstanding the forgoing, if the applicant has entered an approved repayment plan for the tax</u>
- 2 <u>arrearage and is current on making payments pursuant to that plan.</u>
- 3 SECTION 2. This act shall take effect upon passage.

LC002943

EXPLANATION

BY THE LEGISLATIVE COUNCIL

OF

AN ACT

RELATING TO TAXATION -- COLLECTION OF TAXES GENERALLY

This act would permit the town of East Greenwich to deny issuance or renewal of licenses or permits for properties on which the taxes and/or assessments are in arrears.

This act would take effect upon passage.

=======
LC002943