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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2025

A N A C T

RELATING TO TAXATION -- RHODE ISLAND TAX AMNESTY ACT OF 2017

Introduced By: Senators Thompson, Patalano, DiPalma, Tikoian, Murray, Rogers, de la
Cruz, Dimitri, Britto, and Ciccone
Date Introduced: March 07, 2025

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-6.5-4 of the General Laws in Chapter 44-6.5 entitled "Rhode
2 Island Tax Amnesty Act of 2017" is hereby amended to read as follows:

3 **44-6.5-4. Interest under tax amnesty.**

4 Notwithstanding any provision of law to the contrary, interest on any taxes paid for periods
5 covered under the amnesty provisions of this chapter shall be computed at the rate imposed under
6 § 44-1-7, reduced by twenty-five percent (25%); provided, however, interest and penalties shall be
7 waived on unpaid delinquent taxes, provided that the tax is paid in full during a one-week tax
8 amnesty period, to be determined by the tax administrator, for each fiscal year. The tax
9 administrator shall make available suitable forms with instructions for making tax payments.

10 SECTION 2. This act shall take effect upon passage.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
A N A C T
RELATING TO TAXATION -- RHODE ISLAND TAX AMNESTY ACT OF 2017

- 1 This act would authorizes the tax administrator to waive interest and penalties on
- 2 delinquent taxes paid in full during a one week amnesty period.
- 3 This act would take effect upon passage.

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