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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2012

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A N A C T

RELATING TO TAXATION -- LEVY AND ASSESSMENT OF LOCAL TAXES --
DORMITORIES

Introduced By: Representatives Carnevale, DeSimone, Williams, Winfield, and Hull

Date Introduced: February 16, 2012

Referred To: House 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 **44-5-83.1. Dormitory assessment fee.** -- Notwithstanding any provisions of the general
4 or public law to the contrary, a municipality is authorized to charge any "private nonprofit
5 institution of higher education" as defined in subdivision 45-13-5.1(b) a dormitory assessment fee
6 of one hundred fifty dollars (\$150) per semester for each dormitory in that municipality owned or
7 operated by such "private nonprofit institution of higher education". For the purposes of this
8 section, each entry bearing a discrete name or number as of January 1, 2012, shall constitute a
9 separate dormitory. The assessor of taxes is authorized to access each such property for the
10 purpose of enumerating the number of dormitories in conformity with this section.
11 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 permit a municipality to assess a dormitory fee of one hundred fifty
- 2 dollars (\$150) per semester on each dormitory as defined therein.
- 3 This act would take effect upon passage.

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