

2012 -- S 2122

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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

Introduced By: Senators Tassoni, Nesselbush, and DeVall

Date Introduced: January 18, 2012

Referred To: Senate 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. Tax Treaties required with Educational Institutions.** – Notwithstanding any  
4 of the provisions of title 44 or any other general law, any university, college or other non-profit  
5 educational institution which has not entered into a tax treaty with the municipality wherein it is  
6 located, shall not be considered tax exempt and its real and personal property shall be subject to  
7 taxation by the municipality in the same manner as other businesses taxed by the municipality.

8           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

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- 1           This act would provide that a non-profit educational institution which does not enter into
- 2 a tax treaty with the municipality wherein it is located shall not be considered tax exempt.
- 3           This act would take effect upon passage.

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