

2012 -- S 2836

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LC02296  
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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

Introduced By: Senator Nicholas D. Kettle

Date Introduced: March 28, 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           **44-5-8.3. Coventry - Tax amnesty period. -- (a) Notwithstanding any other provision in**  
4 **this chapter to the contrary, the town of Coventry may, by ordinance duly enacted, authorize a**  
5 **forty-five (45) day period during fiscal year 2013 during which a waiver of interest and penalties**  
6 **on overdue tangible tax payments and motor vehicle tax payments may be made if all of the**  
7 **following conditions are satisfied by the taxpayer:**

8           **(1) The tangible property and/or motor vehicle subject to the overdue payment is the**  
9 **property of the taxpayer and has been for the five (5) years immediately preceding the tax**  
10 **payment which is overdue.**

11           **(2) The request of a waiver of interest and penalties is in writing, signed and dated by the**  
12 **taxpayer and must be submitted within the forty-five (45) day waiver period.**

13           **(b) Decisions of the tax collector shall be in writing and contain a notice to the town**  
14 **council. If the taxpayer receives an adverse decision from the tax collector, the taxpayer must pay**  
15 **the interest and penalties and may file a claim for reimbursement with the town council within ten**  
16 **(10) days of the decision.**

17           **(c) Any request for a waiver of taxes and penalties which meets criteria established by**  
18 **this section pursuant to a duly enacted ordinance shall be granted by the town.**

1 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 allow the town of Coventry to establish a tax amnesty program.
- 2 This act would take effect upon passage.

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