

**2014 -- S 2148 SUBSTITUTE B**

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LC003819/SUB B  
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**STATE OF RHODE ISLAND**

**IN GENERAL ASSEMBLY**

**JANUARY SESSION, A.D. 2014**

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A N A C T

RELATING TO TAXATION - MOTOR VEHICLE AND TRAILER EXCISE TAX  
ELIMINATION ACT OF 1998

Introduced By: Senators Pichardo, Jabour, Metts, Ciccone, and Goodwin

Date Introduced: January 29, 2014

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1           SECTION 1. Section 44-34-8 of the General Laws in Chapter 44-34 entitled "Excise on  
2 Motor Vehicles and Trailers" is hereby amended to read as follows:

3           **44-34-8. Appeal procedure.** -- (a)(1) Any taxpayer aggrieved by a valuation may appeal  
4 that valuation to the tax assessor within ~~thirty (30)~~ forty-five (45) days of notice of valuation.  
5 When the valuation of the vehicle has been made by the assessor, the assessor shall render a  
6 decision within ten (10) days of the filing of the appeal. When the valuation of the vehicle has  
7 been made by the Rhode Island vehicle valuation commission, the assessor shall forward the  
8 appeal on the form provided by the commission to the Rhode Island vehicle valuation  
9 commission within ten (10) days. The commission shall transmit its decision to the tax assessor  
10 within twenty (20) days of the receipt of the appeal.

11           (2) The tax assessor shall notify the aggrieved taxpayer, ~~by~~ in writing, of the commission  
12 decision within ten (10) days of the receipt of the commission decision.

13           (b) Within thirty (30) days of the notification of the decision of the tax assessor or the  
14 commission, an aggrieved taxpayer may appeal the decision to the district court for the judicial  
15 division within which the city or town is located.

16           (c) A party aggrieved by a final order of the district court may seek review of this order  
17 in the state supreme court by writ of certiorari. The petition for a writ of certiorari shall state the  
18 errors claimed. Upon the filing of the petition with the clerk of the supreme court, the supreme

1 court may, if it sees fit, issue its writ of certiorari to the district court to certify to the supreme  
2 court the record of the proceeding under review, or so much of this as was submitted to the  
3 district court by the parties, together with any additional record of the proceedings in the district  
4 court.

5 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 - MOTOR VEHICLE AND TRAILER EXCISE TAX  
ELIMINATION ACT OF 1998

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1           This act would amend the provisions of the general laws relating to the state car tax in  
2 order to extend the appeal period of motor vehicle valuations to the tax assessor from thirty (30)  
3 to forty-five (45) days.

4           This act would take effect upon passage.

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