

2014 -- S 2923

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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 - COLLECTION OF TAXES GENERALLY

Introduced By: Senators Raptakis, and Kettle

Date Introduced: April 30, 2014

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-7-28 of the General Laws in Chapter 44-7 entitled "Collection of  
2 Taxes Generally" is hereby amended to read as follows:

3 ~~44-7-28. Gloucester --- Tax lien on mobile or manufactured home in the town~~  
4 **Gloucester and Coventry Tax lien on mobile or manufactured home in the town. --** (a) Taxes  
5 assessed against any person in the ~~town~~ towns of Gloucester and Coventry for either a mobile or  
6 manufactured home shall constitute a lien on the mobile or manufactured home. The lien shall  
7 arise and attach as of the date of assessment of the taxes, as defined in ~~section~~ §44-5-1.

8 (b) The lien shall terminate at the expiration of twenty (20) years. The lien shall be  
9 superior to any other lien, encumbrance, or interest in the mobile or manufactured home whether  
10 by way of attachment or otherwise.

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 give the town of Coventry a lien for taxes on mobile or manufactured
- 2 homes.
- 3           This act would take effect upon passage.

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