

2015 -- H 5723

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2015

A N A C T

RELATING TO TAXATION - EXCISE ON MOTOR VEHICLES AND TRAILERS

Introduced By: Representatives MacBeth, Fellela, Slater, McLaughlin, and Azzinaro

Date Introduced: February 26, 2015

Referred To: House Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-34-5 of the General Laws in Chapter 44-34 entitled "Excise on
2 Motor Vehicles and Trailers" is hereby amended to read as follows:

3 **44-34-5. Veterans' and other property tax exemptions.** -- (a) Those veterans, gold star
4 parents, and blind persons who qualify for property tax exemption under §§ 30-22-1 -- 30-22-4
5 and §§ 44-3-4, 44-3-5, and 44-3-12 shall have the exemption applied to their real estate and
6 tangible personal property, other than registered vehicles or trailers, in the communities where
7 they reside as prescribed in those sections. However, if there is not sufficient property to exhaust
8 the exemption, the balance of the exemption shall be applied to the excise tax on his or her motor
9 vehicle or trailer: provided, a veteran, gold star parent, or blind person who qualifies for a
10 property tax exemption as set forth in this section, may also apply this exemption to leased
11 vehicles if the lessee is responsible for the payment of taxes on said leased vehicle.

12 (b) The amount of exemption shall not exceed the amount of excise levied on those
13 vehicles owned by the person.

14 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 extend property tax exemptions given to veterans, gold star parents, and
- 2 blind persons, to include, and be applicable to leased vehicles.
- 3 This act would take effect upon passage.

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