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LC001809/SUB A
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2015

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A N A C T

RELATING TO TAXATION - LEVY AND ASSESSMENT OF LOCAL TAXES

Introduced By: Representative Scott Slater

Date Introduced: February 26, 2015

Referred To: House Municipal Government

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-5-11.7 of the General Laws in Chapter 44-5 entitled "Levy and
2 Assessment of Local Taxes" is hereby amended to read as follows:

3 ~~44-5-11.7. Permanent legislative oversight commission.---~~ **Permanent oversight**
4 **commission.** -- (a) ~~(1)~~ There is created a permanent ~~legislative~~ commission on property taxation.

5 The commission consists of the following members:

6 ~~(i) Chairperson of the house finance committee, or designee;~~

7 ~~(ii) Chairperson of the senate finance committee, or designee;~~

8 ~~(iii) Chief budget analyst of the office of municipal affairs, or designee;~~

9 (1) Director of the department of revenue, or designee;

10 ~~(iv)~~(2) The ~~president~~ director of the league of cities and towns, or designee;

11 ~~(v)~~(3) The executive director of the Rhode Island public expenditures council, or
12 designee; ~~and~~

13 ~~(vi)~~(4) Three (3) members of the Rhode Island Assessors' Association as selected by the
14 association's board of directors;

15 ~~(vii) Director of the property valuation within the department of revenue.~~

16 (5) The secretary of commerce, or designee;

17 (6) A representative of the business community selected by the governor with expertise in
18 property valuation and tax policy;

19 (7) One of whom shall be a member of the house of representatives, to be appointed by

1 the speaker of the house; and

2 (8) One of whom shall be a member of the senate, to be appointed by the president of the
3 senate.

4 ~~(2)~~(b) The commission at its first meeting shall elect a chairperson from its membership.

5 ~~(b)~~(c) The purpose of the commission is to work in conjunction with Rhode Island
6 department of administration, department of revenue and the RIAAO representatives, to study
7 and evaluate property tax related issues including, but not limited to:

8 (1) Revaluation process and statistical study ~~after a revaluation;~~

9 (2) Exemptions and classifications;

10 (3) Uniform depreciation rates; ~~and~~

11 (4) The use and impact of the tax classification system;

12 (5) The process of appeals of value including litigation; and

13 ~~(4)~~(6) Any other issues which the commission determines are relevant to the issue of
14 property taxation.

15 ~~(e)~~(d) The members shall receive no compensation for their services. All departments
16 and agencies of the state shall furnish advice and information, documentary or otherwise to the
17 commission and its agents as is deemed necessary or desirable by the commission to facilitate the
18 purposes of the commission.

19 ~~(d)~~(e) The commission shall meet ~~no less than three (3) times per year~~ annually or as
20 necessary and shall report its findings and recommendations, as needed, to the general assembly
21 chairpersons of the house finance committee and senate finance committee on an annual basis.
22 The commission shall report back to the general assembly on its analysis of the property tax
23 classification system, and the appeal process no later than January 15, 2016.

24 SECTION 2. This act shall take effect upon passage.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
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RELATING TO TAXATION - LEVY AND ASSESSMENT OF LOCAL TAXES

1 This act would change the name and composition of the legislative commission
2 established to study and evaluate property tax related issues, including tax classification systems
3 and the process of valuation appeals by making it a permanent commission.

4 This act would take effect upon passage.

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