

2015 -- H 6188

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2015

A N A C T

RELATING TO TAXATION - PROPERTY TAX RELIEF

Introduced By: Representative Helio Melo

Date Introduced: May 08, 2015

Referred To: House Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-33-4 of the General Laws in Chapter 44-33 entitled "Property
2 Tax Relief" is hereby amended to read as follows:

3 **44-33-4. Claim is personal.** -- The right to file a claim under this chapter is personal to
4 the claimant and shall not survive his or her death, but the right may be exercised on behalf of a
5 claimant by his or her legal guardian or attorney-in-fact. If a claimant dies after having filed a
6 timely claim, the amount of the claim ~~is~~ shall be disbursed to another member of the household
7 on a prorata basis based on the date of death, as determined by the tax administrator. If the
8 claimant was the only member of his or her household, the claim may be paid to his or her
9 executor or administrator, but if neither is appointed and qualified within two (2) years of the
10 filing of the claim, the amount of the claim shall escheat to the state.

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 make the property relief tax credit of an elderly and/or disabled claimant
- 2 available to another member of the household on a prorata basis as of the date of a claimant's
- 3 death.
- 4 This act would take effect upon passage.

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