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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2015

A N A C T

RELATING TO TAXATION - ESTATE TAXATION

Introduced By: Senators Jabour, McCaffrey, and Lombardi

Date Introduced: February 26, 2015

Referred To: Senate Judiciary

It is enacted by the General Assembly as follows:

1 SECTION 1. Chapter 44-23 of the General Laws entitled "Estate and Transfer Taxes -
2 Enforcement and Collection" is hereby amended by adding thereto the following section:

3 **44-23-9.2. Notice of statutory estate lien. --** Whenever the state places a lien on any real
4 property, owned by a decedent at the time of his or her death, for unpaid state estate taxes, its tax
5 administrator shall provide written notice of the lien to the decedent's executor, administrator,
6 heirs-at-law and surviving joint tenant. It shall be the tax administrator's responsibility to
7 ascertain if a decedent owned real estate at the time of his or her death that would be subject to a
8 lien being placed on it.

9 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 - ESTATE TAXATION

1 This act would require the state tax administrator to provide written notice of the
2 existence of a lien on real property owned by a decedent, to his or her executor, administrator,
3 heirs-at-law and surviving joint tenant.

4 This act would take effect upon passage.

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