

2016 -- H 7603

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LC004634
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2016

A N A C T

RELATING TO TAXATION

Introduced By: Representatives Ucci, McEntee, McKiernan, Marshall, and Winfield

Date Introduced: February 12, 2016

Referred To: House Judiciary

It is enacted by the General Assembly as follows:

1 SECTION 1. Chapter 44-5 of the General Laws entitled "Levy and Assessment of Local
2 Taxes" is hereby amended by adding thereto the following section:

3 **44-5-27.1. Appeals regarding tangible property.** – Notwithstanding the provisions of
4 §§44-5-26 and 44-5-27, or any other general law to the contrary, appeals from administrative
5 orders or decisions regarding the taxation of tangible property made pursuant to the provisions of
6 this chapter shall be made to the sixth division district court pursuant to chapter 8 of title 8. The
7 taxpayer's right to appeal under this section is expressly made conditional upon prepayment of all
8 taxes, interest, and penalties, unless the taxpayer moves for and is granted an exemption from the
9 prepayment requirement pursuant to §8-8-26.

10 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 provide that appeals from administrative orders or decisions regarding the
- 2 taxation of tangible property are to the sixth division district court, and not the superior court.
- 3 This act would take effect upon passage.

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