

2019 -- H 5191 SUBSTITUTE A AS AMENDED

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LC000994/SUB A
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2019

A N A C T

RELATING TO TAXATION - LEVY AND ASSESSMENT OF LOCAL TAXES

Introduced By: Representatives Tobon, Abney, Amore, Vella-Wilkinson, and Azzinaro

Date Introduced: January 24, 2019

Referred To: House Finance

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 **44-5-10.1. Tax payment relief during periods of governmental cessation of**
4 **operations.**

5 During periods when either the state or federal government cease the operation of
6 governmental functions, in whole or in part, the city or town council may, by ordinance provide
7 relief from the payment of any interest, late fees or penalties on any tax due or payable to the city
8 or town previously or hereafter assessed upon real estate or tangible property, to any resident of
9 this state employed by the state or federal government.

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

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
A N A C T
RELATING TO TAXATION - LEVY AND ASSESSMENT OF LOCAL TAXES

- 1 This act would enable city and town councils to grant tax relief from the payment of taxes
- 2 on real estate and personal property during periods where federal or state government cease
- 3 governmental operations, in whole or in part, for employees of the state or federal government.
- 4 This act would take effect upon passage.

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