

2020 -- S 2808

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LC005282
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2020

A N A C T

RELATING TO TAXATION

Introduced By: Senators Picard, and Murray

Date Introduced: March 12, 2020

Referred To: Senate 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 **44-5-8.5. Woonsocket - Tax amnesty periods.**

4 (a) Notwithstanding any other provision in this chapter to the contrary, the city of
5 Woonsocket may, by ordinance duly enacted, authorize two (2), separate sixty-day (60) periods
6 during fiscal year 2021 during which a waiver of interest and penalties on overdue tangible tax
7 payments and motor vehicle tax payments may be made if the request for a waiver of interest and
8 penalties is in writing, signed, and dated by the taxpayer and submitted within the two (2) sixty-
9 day (60) waiver periods.

10 (b) Decisions of the tax assessor shall be in writing and contain a notice to the city council.
11 If the taxpayer receives an adverse decision from the tax assessor, the taxpayer must pay the interest
12 and penalties and may file a claim for reimbursement with the city council within ten (10) days of
13 the decision.

14 (c) Any request for a waiver for taxes and penalties that meets criteria established by this
15 section pursuant to a duly-enacted ordinance may be granted by the city.

16 (d) Waivers of interest and penalties shall not be granted for any taxes contained in the
17 2020 tax bill.

1 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 authorize the city of Woonsocket to adopt by ordinance tax amnesty periods
- 2 during its 2021 fiscal year.
- 3 This act would take effect upon passage.

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