

2022 -- S 2876

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LC005794
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2022

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A N A C T

RELATING TO TAXATION -- LEVY AND ASSESSMENT OF LOCAL TAXES -- TOWN OF
JOHNSTON TAX CLASSIFICATION

Introduced By: Senators Lombardo, Archambault, and Ciccone

Date Introduced: April 12, 2022

Referred To: Senate Housing & Municipal Government

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-5-20.10 of the General Laws in Chapter 44-5 entitled "Levy and
2 Assessment of Local Taxes" is hereby amended to read as follows:

3 **44-5-20.10. Johnston -- Property tax classification authorized.**

4 The town of Johnston may, by resolution or ordinance adopted by the town council, provide
5 for a system of classification of taxable property ~~in conformity with the provisions of § 44-5-11.8.~~
6 as follows:

7 (1) Class one: all residential real estate which consists of not more than five (5) dwelling
8 units;

9 (2) Class two: all commercial and industrial real estate and all residential real estate which
10 consists of six (6) or more dwelling units;

11 (3) Class three: all ratable tangible personal property; and

12 (4) Class four: all motor vehicles and trailers subject to the excise tax created by chapter
13 34 of this title.

14 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 -- TOWN OF
JOHNSTON TAX CLASSIFICATION

1 This act would amend the law pertaining to tax classifications in the town of Johnston to
2 allow it to enact tax classifications in accordance with the nature of the real and personal property
3 to be taxed.

4 This act would take effect upon passage.

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