

2026 -- H 7398

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2026

A N A C T

RELATING TO TAXATION -- RHODE ISLAND TAX AMNESTY ACT OF 2017

Introduced By: Representatives Casey, Solomon, Costantino, Lima, Serpa, Phillips,
Shallcross Smith, McEntee, Chippendale, and J. Brien
Date Introduced: January 28, 2026
Referred To: House Finance

It is enacted by the General Assembly as follows:

- 1 SECTION 1. Section 44-6.5-4 of the General Laws in Chapter 44-6.5 entitled "Rhode
2 Island Tax Amnesty Act of 2017" is hereby amended to read as follows:
- 3 **44-6.5-4. Interest under tax amnesty.**
- 4 (a) Notwithstanding any provision of law to the contrary, interest on any taxes paid for
5 periods covered under the amnesty provisions of this chapter shall be computed at the rate imposed
6 under § 44-1-7, reduced by twenty-five percent (25%).
- 7 (b) Notwithstanding the provisions of subsection (a) of this section, interest and penalties
8 shall be waived on unpaid delinquent taxes; provided that, the tax is paid in full during a one week
9 tax amnesty period, to be determined by the tax administrator, for each fiscal year. The tax
10 administrator shall make available suitable forms with instructions for making tax payments.
- 11 (c) Upon payment in full of all delinquent taxes pursuant to subsection (b) of this section,
12 a driver's license suspended, due to the nonpayment of taxes, shall be reinstated, along with all
13 privileges thereto.
- 14 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 -- RHODE ISLAND TAX AMNESTY ACT OF 2017

- 1 This act would authorize the tax administrator to waive interest and penalties on delinquent
2 taxes paid in full during a one week amnesty period. This act would reinstate a suspended driver's
3 license upon payment in full.
4 This act would take effect upon passage.

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