

**2026 -- H 7398**

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LC003894

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**S T A T E   O F   R H O D E   I S L A N D**

**IN GENERAL ASSEMBLY**

**JANUARY SESSION, A.D. 2026**

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**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  
A N A C T  
RELATING TO TAXATION -- RHODE ISLAND TAX AMNESTY ACT OF 2017

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- 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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