

2026 -- H 8278

LC005947

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2026

A N A C T

RELATING TO TAXATION -- COLLECTION OF TAXES GENERALLY

Introduced By: Representatives Costantino, and Santucci

Date Introduced: March 11, 2026

Referred To: House Municipal Government & Housing

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-7-28 of the General Laws in Chapter 44-7 entitled "Collection of
2 Taxes Generally" is hereby amended to read as follows:

3 ~~44-7-28. Gloucester, Coventry and Burrillville tax lien on mobile or manufactured~~
4 ~~home in the town~~ **Gloucester, Coventry, Burrillville and Smithfield tax lien on mobile or**
5 **manufactured home in the town.**

6 (a) Taxes assessed against any person in the towns of Gloucester, Coventry, ~~and~~ Burrillville
7 ~~and Smithfield~~ for either a mobile or manufactured home shall constitute a lien on the mobile or
8 manufactured home. The lien shall arise and attach as of the date of assessment of the taxes, as
9 defined in § 44-5-1.

10 (b) The lien shall terminate at the expiration of twenty (20) years. The lien shall be superior
11 to any other lien, encumbrance, or interest in the mobile or manufactured home whether by way of
12 attachment or otherwise.

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

LC005947

EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
A N A C T
RELATING TO TAXATION -- COLLECTION OF TAXES GENERALLY

- 1 This act would add the town of Smithfield to those towns specifically named to tax any
- 2 person for either a mobile or manufactured home and automatically lien the mobile or manufactured
- 3 home.
- 4 This act would take effect upon passage.

=====
LC005947
=====