

2025 -- S 0123

LC000877

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2025

A N A C T

RELATING TO TAXATION -- LEVY AND ASSESSMENT OF LOCAL TAXES

Introduced By: Senators Burke, Tikoian, LaMountain, Felag, McKenney, Appollonio,
and Raptakis

Date Introduced: January 31, 2025

Referred To: Senate Housing & Municipal Government

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-5-88 of the General Laws in Chapter 44-5 entitled "Levy and
2 Assessment of Local Taxes" is hereby amended to read as follows:

3 **44-5-88. Tax amnesty.**

4 (a) Notwithstanding any other provision ~~in this chapter~~ of the general laws to the contrary,
5 any municipality may, by ordinance, duly enacted, authorize ~~two (2) separate sixty day (60) periods~~
6 ~~during fiscal years 2024 or 2025~~ one tax amnesty period every three (3) years, during which a
7 waiver of interest and penalties on overdue real estate payments, and tangible tax payments ~~and~~
8 ~~motor vehicles tax payments~~ may be made if the request for a waiver of interest and penalties is in
9 writing, signed, and dated by the taxpayer and ~~within the two (2) sixty day (60) waiver periods by~~
10 July 1 of the year in which the municipality has scheduled the waiver of penalties and interest.

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

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

17 (d) Waivers of interest and penalties shall not be granted for any taxes owed for the tax
18 year during which the amnesty periods are offered.

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 permit municipalities to enact ordinances that would provide them the
- 2 authority to organize local tax amnesty events once every three (3) years.
- 3 This act would take effect upon passage.

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