

2026 -- S 2370

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STATE OF RHODE ISLAND

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: Senators Thompson, Famiglietti, Patalano, Burke, Dimitri, Quezada,  
Pearson, and Tikoian  
Date Introduced: January 30, 2026  
Referred To: Senate 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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