

2014 -- H 8306

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LC005502
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2014

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A N A C T

RELATING TO TAXATION -- WOONSOCKET TAX AMNESTY PERIODS

Introduced By: Representatives Phillips, Casey, and Morin

Date Introduced: June 11, 2014

Referred To: House Municipal Government

(by request)

It is enacted by the General Assembly as follows:

1 SECTION 1. Chapter 44-5 of the General Laws entitled "Levy and Assessment of Local
2 Taxes" is hereby amended by adding thereto the following section:

3 **44-5-8.4. Woonsocket - Tax amnesty periods. – (a) Notwithstanding any other**
4 **provision in this chapter to the contrary, the city of Woonsocket may, by ordinance duly enacted,**
5 **authorize two (2), separate sixty-day (60) periods during fiscal year 2015 during which a waiver**
6 **of interest and penalties on overdue tangible tax payments and motor vehicle tax payments may**
7 **be made if the request for a waiver of interest and penalties is in writing, signed, and dated by the**
8 **taxpayer and submitted within the two sixty-day (60) waiver periods.**

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

13 **(c) Any request for a waiver for taxes and penalties that meets criteria established by this**
14 **section pursuant to a duly-enacted ordinance may be granted by the city.**

15 **(d) Waivers of interest and penalties shall not be granted for any taxes contained in the**
16 **2014 tax bill.**

1 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 -- WOONSOCKET TAX AMNESTY PERIODS

1 This act would authorize the city of Woonsocket to adopt by ordinance tax amnesty
2 periods during its 2015 fiscal year.

3 This act would take effect upon passage.

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