

2018 -- S 2825

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LC005466
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2018

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A N A C T

RELATING TO TAXATION - LEVY AND ASSESSMENT OF LOCAL TAXES

Introduced By: Senators P Fogarty, and Ciccone

Date Introduced: April 12, 2018

Referred To: Senate Housing & Municipal Government

(Lieutenant Governor)

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-5-11.7 of the General Laws in Chapter 44-5 entitled "Levy and
2 Assessment of Local Taxes" is hereby amended to read as follows:

3 ~~44-5-11.7. Permanent legislative oversight commission.~~ **Permanent joint property**
4 **taxation oversight commission.**

5 (a) ~~(1)~~ There is created a permanent ~~legislative~~ commission on property taxation. The
6 commission consists of the following ~~nineteen (19)~~ members:

7 ~~(i) Chairperson of the house finance committee, or designee;~~

8 ~~(ii) Chairperson of the senate finance committee, or designee;~~

9 ~~(iii) Chief budget analyst of the office of municipal affairs, or designee;~~

10 (1) The director of the department of revenue, or designee;

11 ~~(iv)~~ (2) The president director of the league of cities and towns, or designee;

12 ~~(v)~~ (3) The executive director of the Rhode Island public expenditures council, or
13 designee; and

14 ~~(vi)~~ (4) Three ~~(3)~~ Four (4) members of the Rhode Island Assessors' Association. As
15 selected by the association's board of directors;

16 ~~(vii)~~ (5) Director of the property valuation within the department of revenue. The
17 secretary of commerce, or designee;

18 (6) Two (2) representatives selected by the governor with expertise in property valuation
19 and tax policy;

1 (7) One representative selected by the lieutenant governor with expertise in property
2 valuation and tax policy;

3 (8) Three (3) members of the house of representatives, not more than two (2) from the
4 same political party, to be appointed by the speaker of the house;

5 (9) Three (3) members of the senate, not more than two (2) from the same political party,
6 to be appointed by the president of the senate;

7 (10) An attorney with a background in Rhode Island municipal taxation; and

8 (11) The lieutenant governor, or designee.

9 ~~(b)~~ (b) The commission at its first meeting shall elect a chairperson from its membership.
10 A quorum of the commission shall consist of seven (7) individual members.

11 ~~(c)~~ (c) The purpose of the commission is to work in conjunction with Rhode Island
12 department of administration, department of revenue and the RIAAO representatives, to study
13 and evaluate property tax related issues including, but not limited to:

14 (1) Revaluation process ~~and statistical study after a revaluation;~~

15 (2) Exemptions and classifications;

16 (3) Uniform depreciation rates; ~~and~~

17 (4) Use and impact of the tax classification system;

18 (5) Valuation appeals process including litigation; and

19 ~~(6)~~ (6) Any other issues which the commission determines are relevant to the issue of
20 property taxation.

21 ~~(d)~~ (d) The members shall receive no compensation for their services. All departments
22 and agencies of the state shall furnish advice and information, documentary or otherwise to the
23 commission and its agents as is deemed necessary or desirable by the commission to facilitate the
24 purposes of the commission.

25 ~~(e)~~ (e) The commission shall meet no less than ~~three (3)~~ two (2) times per year, or as
26 necessary, and shall report its findings and recommendations, including legislative proposals, to
27 the speaker of the house, the president of the senate, and the, ~~general assembly on an annual basis~~
28 chairpersons of the house and senate finance committees no later than January 15, 2019, and
29 January 15 of each subsequent year thereafter.

30 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 - LEVY AND ASSESSMENT OF LOCAL TAXES

- 1 This act would establish a nineteen (19) member permanent joint oversight commission
- 2 to study and evaluate property tax related issues.
- 3 This act would take effect upon passage.

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