

2019 -- S 0065 AS AMENDED

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2019

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A N A C T

RELATING TO TAXATION - LEVY AND ASSESSMENT OF LOCAL TAXES

Introduced By: Senators Conley, Euer, Algieri, Lombardo, and DiPalma

Date Introduced: January 16, 2019

Referred To: Senate Finance

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           **44-5-10.1. Tax payment relief during periods of governmental cessation of**  
4 **operations.**

5           During periods when either the state or federal government cease the operation of  
6 governmental functions, in whole or in part, the city or town council may, by ordinance provide  
7 relief from the payment of any tax due or payable to the city or town previously or hereafter  
8 assessed upon real estate or tangible property, to any resident of this state employed by the state  
9 or federal government.

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

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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF  
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RELATING TO TAXATION - LEVY AND ASSESSMENT OF LOCAL TAXES

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1           This act would enable city and town councils to grant tax relief from the payment of taxes  
2 on real estate and personal property during periods where federal or state government cease  
3 governmental operations, in whole or in part, for employees of the state or federal government.

4           This act would take effect upon passage.

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