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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2023

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A N A C T

RELATING TO TOWNS AND CITIES -- GENERAL POWERS

Introduced By: Senators Mack, Kallman, and Euer

Date Introduced: March 30, 2023

Referred To: Senate Housing & Municipal Government

It is enacted by the General Assembly as follows:

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2 SECTION 1. Section 45-2-2 of the General Laws in Chapter 45-2 entitled "General  
3 Powers" is hereby amended to read as follows:

4 **45-2-2. Power to tax property.**

5 (a) Towns and cities may raise by a tax on real or personal estate, or on both, any money  
6 necessary to pay town or city debts, or to defray the charges and expenses of the town or city as  
7 described in this chapter; and may include the town's or city's proportion of any state tax which  
8 may be assessed, in the assessment of the town or city tax, and pay the tax out of the town or city  
9 treasury; provided, that the tax is voted on at a legal meeting of the electors of the town or city.

10 (b) There shall be assessed a vacancy tax of one percent (1%) of the total assessed value of  
11 all real property taxed in accordance with subsection (a) of this section based on the real property's  
12 assessed value for vacant units established by the city or town.

13 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 TOWNS AND CITIES -- GENERAL POWERS

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- 1           This act would assess a vacancy tax of one percent (1%) of the total assessed value of all
- 2 real property based on the real property's assessed value for vacant units.
- 3           This act would take effect upon passage.

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