

2012 -- H 7158

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LC00340
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2012

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A N A C T

RELATING TO TAXATION

Introduced By: Representatives Winfield, Petrarca, and Carnevale

Date Introduced: January 18, 2012

Referred To: House 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 **44-5-83. Tax Treaties required with Educational Institutions.** – Notwithstanding any
4 of the provisions of title 44 or any other general law, any university, college or other non-profit
5 educational institution which has not entered into a tax treaty with the municipality wherein it is
6 located, shall not be considered tax exempt and its real and personal property shall be subject to
7 taxation by the municipality in the same manner as other businesses taxed by the municipality.

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

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
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- 1 This act would provide that a non-profit educational institution which does not enter into
- 2 a tax treaty with the municipality wherein it is located shall not be considered tax exempt.
- 3 This act would take effect upon passage.

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