

2012 -- H 7646

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LC01270  
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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 - PROPERTY SUBJECT TO TAXATION

Introduced By: Representative Daniel P. Gordon

Date Introduced: February 16, 2012

Referred To: House Finance

It is enacted by the General Assembly as follows:

1           SECTION 1. Section 44-3-3.1 of the General Laws in Chapter 44-3 entitled "Property  
2 Subject to Taxation" is hereby amended to read as follows:

3           **44-3-3.1. Exemption of office equipment used for manufacturing or commercial**  
4 **purposes.** -- (a) The city or town council of any municipality ~~may~~ shall by ordinance wholly ~~or~~  
5 ~~partially~~ exempt from taxation ~~for a period of up to twenty-five (25) years~~ any items of office  
6 equipment, which include, but are not limited to, computers, telephone equipment, and any other  
7 items of personal property used in an office and/or any leasehold improvements which are not  
8 exempt and are used for manufacturing or commercial purposes and may by ordinance establish  
9 the procedures for taxpayers to avail themselves of the benefit of any exemption permitted under  
10 this section.

11           ~~(b) Nothing in this section shall be deemed to permit the exemption provided in this~~  
12 ~~section to be available to any manufacturing or commercial business relocating from one city or~~  
13 ~~town within the state to another.~~

14           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 - PROPERTY SUBJECT TO TAXATION

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- 1 This act would exempt office equipment from taxation.
- 2 This act would take effect upon passage.

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