

2012 -- S 2797

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LC02198  
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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 -- LEVY AND ASSESSMENT OF LOCAL TAXES --  
DORMITORIES

Introduced By: Senators Ciccone, Goodwin, Jabour, Metts, and Pichardo

Date Introduced: March 21, 2012

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           **44-5-83.1. Dormitory assessment fee.** -- Notwithstanding any provisions of the general  
4 or public law to the contrary, a municipality is authorized to charge any "private nonprofit  
5 institution of higher education" as defined in subdivision 45-13-5.1(b) a dormitory assessment fee  
6 of one hundred fifty dollars (\$150) per semester for each dormitory in that municipality owned or  
7 operated by such "private nonprofit institution of higher education". For the purposes of this  
8 section, each entry bearing a discrete name or number as of January 1, 2012, shall constitute a  
9 separate dormitory. The assessor of taxes is authorized to access each such property for the  
10 purpose of enumerating the number of dormitories in conformity with this section.
- 11          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 --  
DORMITORIES

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- 1           This act would permit a municipality to assess a dormitory fee of one hundred fifty
- 2 dollars (\$150) per semester on each dormitory as defined therein.
- 3           This act would take effect upon passage.

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