

2013 -- H 6103

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LC02555
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2013

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A N A C T

RELATING TO TAXATION

Introduced By: Representatives Baldelli-Hunt, Casey, and Phillips

Date Introduced: May 09, 2013

Referred To: House Municipal Government

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 **44-5-74.4. Woonsocket - Supplemental Tax. -- (a) In order to execute a five (5) year**
4 **financial plan for the city of Woonsocket, and notwithstanding any provision of law, general or**
5 **special to the contrary, including, without limitation, sections 44-5-74.1 and 44-5-74.2 of the**
6 **general laws, or any provisions of the home rule charter of the city of Woonsocket, any municipal**
7 **ordinance or existing judicial decision, the city of Woonsocket is authorized to levy a**
8 **supplemental tax as herein specified on some of the ratable property of the city, including motor**
9 **vehicles and trailers, for the city's fiscal year 2012-2013 in such sum, not to exceed two million,**
10 **five hundred thousand dollars (\$2,500,000), as shall be set by action of the Woonsocket budget**
11 **commission or any individual or body authorized by law to take such action.**

12 **(b) The supplemental tax with respect to motor vehicles and trailers shall not be subject**
13 **to the provisions of subdivision 44-34.1-1(c)(4) freezing excise tax rates at a level identical to the**
14 **rate in effect for fiscal year 1998 or a lesser rate. For the city's fiscal year 2013-2014 and**
15 **thereafter, the excise tax rate for motor vehicles and trailers shall not exceed the city's excise tax**
16 **rate in effect for fiscal year 1998. The supplemental tax shall become part of the certified tax**
17 **levy for the city's fiscal year 2012-2013 for purposes of calculating the maximum property tax**
18 **levy according to section 44-5-2 of the general laws for the city's fiscal year 2013-2014, and shall**
19 **also not be subject to the maximum levy limitations of section 44-5-2 of the general laws for the**

1 city's fiscal year 2012-2013. Such supplemental tax shall be imposed by increasing the levy on
2 motor vehicles and trailers by up to eighteen and seven tenths percent (18.7%) and by increasing
3 the levy on occupied residential real estate, including residential properties with eleven (11) units
4 or more, but excluding owner occupied single family dwellings and owner occupied
5 condominiums, by up to four and eight tenths percent (4.8%) for the city's fiscal year 2012-2013
6 only. Within seven (7) days succeeding the certification, the assessor shall cause to be published
7 in a newspaper of general circulation within the city of Woonsocket, the rate of tax and the
8 percentage of fair market value employed in assessing the supplemental tax.

9 (c) Said supplemental tax shall be paid in one installment on a date as shall be set by the
10 action of the Woonsocket budget commission or any individual or body authorized by law to take
11 such action, but no later than June 15, 2013, and shall carry interest commencing on August 31,
12 2013 as the Woonsocket budget commission or any individual or body authorized by law to take
13 such action shall prescribe. No tax sale shall be conducted by the city prior to June 15, 2014 for
14 nonpayment of the supplemental tax. In all other respects, the provisions of chapters 44-5, 44-7,
15 44-8, 44-9 and 44-34 of the general laws shall be applicable to the assessment, levy and collection
16 of said supplemental tax.

17 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

1 This act would authorize the city of Woonsocket to levy supplemental taxes for fiscal
2 year 2012-2013.

3 This act would take effect upon passage.

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