

2021 -- H 5106

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2021

A N A C T

RELATING TO TAXATION -- LEVY AND ASSESSMENT OF LOCAL TAXES

Introduced By: Representative Deborah A. Fellela

Date Introduced: January 22, 2021

Referred To: House Municipal Government

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-5-20.10 of the General Laws in Chapter 44-5 entitled "Levy and
2 Assessment of Local Taxes" is hereby amended to read as follows:

3 **44-5-20.10. Johnston -- Property tax classification authorized.**

4 The town of Johnston may, by resolution or ordinance adopted by the town council, provide
5 for a system of classification of taxable property ~~in conformity with the provisions of § 44-5-11.8.~~
6 as follows:

7 (1) Class one: all residential real estate which consists of not more than five (5) dwelling
8 units.

9 (2) Class two: all commercial and industrial real estate and all residential real estate which
10 consists of six (6) or more dwelling units.

11 (3) Class three: all ratable tangible personal property.

12 (4) Class four: all motor vehicles and trailers subject to the excise tax created by chapter
13 34 of this title.

14 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 allow the town of Johnston to adopt a tax classification plan independent
2 of the provisions of § 44-5-11.8.

3 This act would take effect upon passage.

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