

2021 -- S 0280

LC000824

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: Senators Pearson, and Seveney

Date Introduced: February 18, 2021

Referred To: Senate Commerce

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-5-12.1 of the General Laws in Chapter 44-5 entitled "Levy and  
2 Assessment of Local Taxes" is hereby amended to read as follows:

3 **44-5-12.1. Assessment of tangible personal property.**

4 (a) All tangible personal property subject to taxation shall be assessed for taxation based  
5 on the original purchase price (new or used) including all costs such as freight and installation.  
6 Assets will be classified and depreciated as defined in this section.

7 (b) The following classification and depreciation table shall be used in determining the  
8 assessed value of tangible personal property.

9 State of Rhode Island Tangible Property Classification

10 Class of Assets	Class I Short Life	Class II Mid-Life	Class III
11 Long Life			
12 Age	1-5 yrs	6-12 yrs	13+ yrs
13 1	95	95	95
14 2	80	90	90
15 3	60	80	85
16 4	30	70	80
17 5	20	60	75
18 6	20	50	70
19 7	20	40	65

1	8	20	30	60
2	9	20	30	55
3	10	20	30	50
4	11	20	30	45
5	12	20	30	40
6	13	20	30	35
7	14	20	30	30
8	15+	20	30	30

9 Assets Shall Not be Trended

10 (c) Assets shall be classified on an annual basis by the Rhode Island Association of  
11 Assessing Officers' Personal Property Committee based on the following table:

12	INDUSTRY GROUP IN YEARS	CLASS
13	Agriculture machinery and equipment	II
14	Aircraft and all helicopters	II
15	Amusement and theme parks	II
16	Apparel and fabricated textile manufacturing	II
17	Automobile repair shops	II
18	Bakeries and confectionery production	II
19	Barber and beauty shops	II
20	Billboards	III
21	Brewery equipment not used directly in manufacturing	II
22	Cable television: <del>All equipment including set top boxes, remotes, and other</del>	
23	<del>related equipment</del>	<del>II</del>
24	<del>aerial, underground, and drops, including MDUS</del>	<del>III</del>
25	<u>Headend facilities</u>	<u>II</u>
26	<u>Headend equipment</u>	<u>I</u>
27	<u>Subscriber connection and distribution network</u>	
28	<u>Coax cable</u>	<u>II</u>
29	<u>Fiber cable</u>	<u>III</u>
30	<u>Network electronics</u>	<u>I</u>
31	<u>Customer premises equipment</u>	<u>I</u>
32	Canneries and frozen food production	II
33	Cement processing	III
34	Chemical and allied production	II

1	Clay products processing	III
2	Cold storage and ice-making equipment	III
3	Cold storage warehouse equipment	II
4	Computers, personal computers (PC), laptops, tablets, cellphones,	
5	mainframe/servers, peripherals, keyboard, mouse	I
6	Condiments, processing	II
7	Construction equipment, general construction, backhoes, forklifts, loaders,	
8	cranes, unregistered vehicles	II
9	Dairy products processing	II
10	Data handling equipment, except computers	II
11	printers, copiers, bridges, routers and gateways	II
12	Distilling	II
13	Electrical equipment not used in manufacturing	II
14	Electronic equipment	II
15	Fabricated metal products/special tools	II
16	Fishing equipment, excluding boats and barges, lines, nets	I
17	Food and beverage production	II
18	Fur processing	II
19	Gas distribution, total distribution equipment	III
20	Glass and glass products/special tools	II
21	Grain and grain mill products processing	III
22	Gypsum products	III
23	Hand tools	II
24	Hospital furnishings and equipment	II
25	Hotel and motel furnishings and equipment	II
26	Jewelry products and pens	II
27	Knitwear and knit products, ex, work uniforms	I
28	Laundry equipment	II
29	Leather and leather products	II
30	Logging, timber cutting	II
31	Marine construction	II
32	Meatpacking	II
33	Medical and dental supply production	II
34	Metalworking machinery processing	II

1	Mining and quarrying	II
2	Motion picture and television production	II
3	Motor vehicle and parts/special tools	II
4	Office furniture and equipment	II
5	Optical lenses and instrument processing	II
6	Paints and varnishes	I
7	Petroleum refining	III
8	pipeline transportation	III
9	Plastics manufacturing	I/II
10	Plastic products processing/special tools	II
11	Primary metals production, nonferrous and foundry products	III
12	special tools	III
13	Primary steel mill products	III
14	Printing and publishing	II
15	Professional and scientific instruments	II
16	Radio and television, broadcasting	II
17	Railroad transportation equipment	II
18	locomotive	II
19	Recreation and amusement	II
20	Retail trades, fixtures and equipment	II
21	Residential furniture	II
22	Restaurant and bar equipment	II
23	Restaurant equipment, fast foods	II
24	Rubber products processing/special tools	II
25	Sawmills, permanent/portable	II.
26	Service establishments	II
27	Ship and boat building equipment/special tools	II
28	Soft drink processing and bottling	II
29	Stone products processing	III
30	Telecommunications, local and interstate	II
31	analog switching	II
32	circuit, digital, analog, optic	II
33	information/origination equipment	I/II
34	smart phones	I

1	metallic cable	III
2	fiber cable, poles, conduit	III
3	all other equipment	II
4	Telecommunications, cellular	
5	analog/digital switching	II
6	radio frequency channel and control	II
7	power equipment	II
8	antennae	II
9	towers	III
10	transmission equipment	II
11	cellular phones	I
12	Textile products, including finishing and dyeing	II
13	yarn, thread and woven fabrics	II
14	Theater equipment	II
15	Utilities/power production	III
16	generation, transmission, or distribution equipment	III
17	Waste reduction and resource recovery	II
18	Water transportation	III
19	vessels, barges and tugs	III
20	Water utilities	III
21	Wharves, docks and piers	III
22	Wholesale trade fixtures and equipment	II
23	Wood products and furniture manufacturing	II
24	(d) Any industry, group, or asset not enumerated in subsection (c) of this section, shall be	
25	categorized as class II.	
26	SECTION 2. This act shall take effect upon passage.	

=====  
LC000824  
=====

EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF

A N A C T

RELATING TO TAXATION -- LEVY AND ASSESSMENT OF LOCAL TAXES

\*\*\*

- 1 This act would change the tax classifications for cable television assets.
- 2 This act would take effect upon passage.

=====  
LC000824  
=====