

2024 -- H 7110

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2024

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A N A C T

RELATING TO TAXATION -- COLLECTION OF TAXES GENERALLY

Introduced By: Representative Anthony J. DeSimone

Date Introduced: January 10, 2024

Referred To: House Municipal Government & Housing

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-7-7 of the General Laws in Chapter 44-7 entitled "Collection of
2 Taxes Generally" is hereby amended to read as follows:

3 **44-7-7. Notice by collector to taxpayer of amount of tax.**

4 (a) The collector, after receiving a tax list and warrant, shall immediately, at the expense
5 of the city or town, send notice to each person assessed of the amount of ~~his or her~~ the person's tax.
6 The notice shall be mailed postpaid and directed to the address on file in the office of the city or
7 town treasurer or the assessors of taxes. Failure by the collector to send or failure by the taxpayer
8 to receive a notice (physical, digital, or electronic) shall not excuse the nonpayment of the tax or
9 affect its validity or any proceedings for the collection of the tax.

10 (b) The collector may establish a program whereby a taxpayer can waive their right to
11 receive notice of the amount of tax owed via mail in lieu of notice via email or through some other
12 digital or electronic means.

13 (c) Provisions of charters, general, and special laws granted by the general assembly are
14 hereby repealed, prospectively, to the extent inconsistent with this section.

15 SECTION 2. This act shall take effect upon passage.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
A N A C T
RELATING TO TAXATION -- COLLECTION OF TAXES GENERALLY

- 1 This act would allow municipalities that issue tax bills via mail to develop programs to
- 2 provide adequate notice through other digital or electronic means.
- 3 This act would take effect upon passage.

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