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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2014

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A N A C T

RELATING TO TAXATION - ESTATE TAXATION

Introduced By: Representative Arthur J. Corvese

Date Introduced: January 08, 2014

Referred To: House Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Chapter 44-23 of the General Laws entitled "Estate and Transfer Taxes -  
2 Enforcement and Collection" is hereby amended by adding thereto the following section:

3 **44-23-9.2. Notice of statutory estate lien. --** Whenever the state places a lien on any real  
4 property, owned by a decedent at the time of his or her death, for unpaid state estate taxes, its tax  
5 administrator shall provide written notice of the lien to the decedent's executor, administrator,  
6 heirs-at-law and surviving joint tenant. It shall be the tax administrator's responsibility to  
7 ascertain if a decedent owned real estate at the time of his or her death that would be subject to a  
8 lien being placed on it.

9 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 - ESTATE TAXATION

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1           This act would require the state tax administrator to provide written notice of the  
2 existence of a lien on real property owned by a decedent, to his or her executor, administrator,  
3 heirs-at-law and surviving joint tenant.

4           This act would take effect upon passage.

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