

2014 -- H 7702

LC004391

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2014

A N A C T

RELATING TO TAXATION - LEVY AND ASSESSMENT OF LOCAL TAXES

Introduced By: Representatives Slater, Diaz, Shekarchi, and McNamara

Date Introduced: February 27, 2014

Referred To: House Municipal Government

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-5-11.7 of the General Laws in Chapter 44-5 entitled "Levy and  
2 Assessment of Local Taxes" is hereby amended to read as follows:

3 ~~44-5-11.7. Permanent legislative oversight commission. ---~~ **Permanent oversight**  
4 **commission.** -- (a) ~~(1)~~ There is created a permanent ~~legislative~~ commission on property taxation.

5 The commission consists of the following members:

6 ~~(i) Chairperson of the house finance committee, or designee;~~

7 ~~(ii) Chairperson of the senate finance committee, or designee;~~

8 ~~(iii) Chief budget analyst of the office of municipal affairs,~~ (1) Director of the  
9 department of revenue, or designee;

10 ~~(iv)~~(2) The ~~president~~ director of the league of cities and towns, or designee;

11 ~~(v)~~(3) The executive director of the Rhode Island public expenditures council, or  
12 designee; ~~and~~

13 ~~(vi)~~(4) Three (3) members of the Rhode Island Assessors' Association; and

14 ~~(vii) Director of the property valuation within the department of revenue.~~

15 ~~(2)~~(b) The commission at its first meeting shall elect a chairperson from its membership.

16 ~~(b)~~(c) The purpose of the commission is to ~~work in conjunction with Rhode Island~~  
17 ~~department of administration, department of revenue and the RIAAO representatives, to~~ study  
18 and evaluate property tax related issues including, but not limited to:

19 (1) Revaluation process and statistical study ~~after a revaluation;~~

- 1 (2) Exemptions and classifications;  
2 (3) Uniform ~~depreciation~~ rates; and  
3 (4) Any other issues which the commission determines are relevant to the issue of  
4 property taxation.

5 ~~(e)~~(d) The members shall receive no compensation for their services. All departments  
6 and agencies of the state shall furnish advice and information, documentary or otherwise to the  
7 commission and its agents as is deemed necessary or desirable by the commission to facilitate the  
8 purposes of the commission.

9 ~~(d)~~(e) The commission shall meet ~~no less than three (3) times per year~~ annually or as  
10 necessary and shall report its findings and recommendations, as needed, to the ~~general assembly~~  
11 chairpersons of the house finance committee and senate finance committee. ~~on an annual basis.~~

12 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 - LEVY AND ASSESSMENT OF LOCAL TAXES

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- 1 This act would change the name and composition of the commission established to study
- 2 and evaluate property tax related issues.
- 3 This act would take effect upon passage.

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