

2019 -- H 6080

LC002586

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2019

A N A C T

RELATING TO TAXATION - LEVY AND ASSESSMENT OF LOCAL TAXES

Introduced By: Representatives Morin, Phillips, and Casey

Date Introduced: May 08, 2019

Referred To: House Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-5-74.2 of the General Laws in Chapter 44-5 entitled "Levy and
2 Assessment of Local Taxes" is hereby amended to read as follows:

3 **44-5-74.2. Woonsocket -- Valuation of ratable property.**

4 (a) The assessor of the city of Woonsocket, on or before June 1 of each year, shall make a
5 full and fair cash valuation of all the estate, real and personal, including motor vehicles and
6 trailers, subject to taxation and determine the assessed valuation of each property class.

7 (b) The assessor has the authority to apply different rates of taxation against Class One,
8 Class Two, and Class Three property to determine the tax due and payable on the property;
9 provided, that the rate of taxation is uniform within each class. When real property is used for
10 mixed purposes, the applicable rate shall be applied to the proportionate amount of the real
11 property used for each purpose.

12 (c) The tax rates applicable to motor vehicles within Class One as defined in § 44-5-74.1
13 are governed by § 44-34.1-1.

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 tax rate for motor vehicles to differ from the tax rate for ratable
2 tangible personal property in the city of Woonsocket in compliance with chapter 34.1 of title 44
3 entitled "Motor Vehicle and Trailer Excise Tax Elimination Act of 1998."

4 This act would take effect upon passage.

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