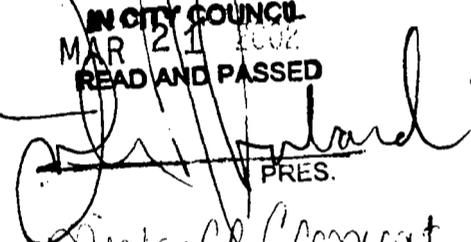
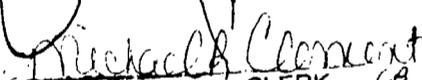


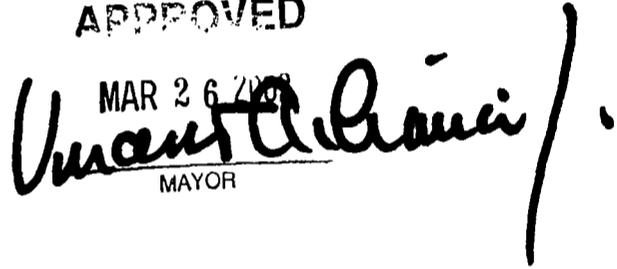
RESOLUTION OF THE CITY COUNCIL

No. 186

Approved March 26, 2002

RESOLVED, That the City Council hereby endorses and urges passage by the General Assembly of Senate Bill 2002 -- S 2787 Relating to Taxation -- Tax Sales, in substantially the form attached.

IN CITY COUNCIL
MAR 21 2002
READ AND PASSED

PRES.

CLERK

APPROVED
MAR 26 2002

MAYOR

IN CITY COUNCIL
Feb. 21, 2002
FIRST READING
REFERRED TO COMMITTEE ON
STATE LEGISLATION
Michael R. Cleary
BO

THE COMMITTEE ON
State Legislation
Recommends *Passage*
Michael R. Cleary
3/6/02

is not a bill

Carrollton Area (By request)

2002 -- S 2787

LC01842

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY
JANUARY SESSION, A.D. 2002

A N A C T
RELATING TO TAXATION - TAX SALES

Introduced By: Senators Iglizzi, Walton, Goodwin, and Ruggerio

Date Introduced: February 07, 2002

Referred To: Senate Judiciary

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-9-48 of the General Laws in Chapter 44-9 entitled "Tax Sales" is
2 hereby amended to read as follows:

3 **44-9-48. Lien – Perfection – Priority.** – If any personal or tangible property tax, other
4 than a tax on a motor vehicle, due any municipality is not paid within the time limited by law
5 following the assessment date for the tax, then the municipality shall have a lien, upon perfection,
6 upon the goods situated in this state and owned by the taxpayer upon the date of perfection, or
7 upon the goods thereafter acquired by the taxpayer. The lien shall attach and become perfected at
8 the time when a notice of lien is filed pursuant to the filing provisions of part 4 of chapter 9 of
9 title 6A, except that the signature of the taxpayer against whose property the lien is claimed shall
10 not be required on the notice of lien. Except as hereinafter provided, upon perfection, the lien
11 shall have priority over all subsequently perfected liens and security interests. The lien shall ~~not~~
12 ~~attach to or~~ be applicable to proceeds ~~not shall~~ and the municipality filing the notice of lien shall
13 have the status of a lien creditor, as defined in section 6A-9-301(3).

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

LC01842

EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
A N A C T
RELATING TO TAXATION - TAX SALES

- 1 This act would give municipalities lien creditor status as defined in section 6A-9-301(3).
- 2 This act would take effect upon passage.

LC01842