

THE CITY OF PROVIDENCE  
STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

# RESOLUTION OF THE CITY COUNCIL

No. 236

Approved April 13, 2011

RESOLVED, That the Members of the Providence City Council hereby Endorse and Urge Passage by the General Assembly of House Bill 2011-H 5946 and Senate Bill 2011-S 592, Entitled: An Act Relating to Taxation – Payment of Local Taxes. (Interest on Late Payments of Taxes)

IN CITY COUNCIL

APR - 7 2011

READ AND PASSED

  
PRES.  
  
CLERK

APPROVED

  
MAYOR 4/13/11

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2011

A N A C T

RELATING TO TAXATION -- PAYMENT OF LOCAL TAXES

Introduced By: Representatives Williams, Hull, Medina, Slater, and Ajello

Date Introduced: March 17, 2011

Referred To: House Municipal Government

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-5-8 of the General Laws in Chapter 44-5 entitled "Levy and  
2 Assessment of Local Taxes" is hereby amended to read as follows:

3 **44-5-8. Form of option for quarterly payment.** -- (a) The option to allow payment of  
4 taxes in installments shall be expressed in substantially the following form:

5 "The tax may be paid in \_\_\_\_ installments, the first installment of \_\_\_\_ percent on or  
6 before the \_\_\_\_ day of \_\_\_\_ A.D. 20 \_\_\_\_ : (proportions and dates to be specified.)"

7 "Each installment of taxes, if paid on or before the last day of each installment period  
8 successively and in order, is free from any interest charge ~~for interest.~~"

9 "If the first installment or any succeeding installment of taxes is not paid by the last date  
10 of the respective installment period or periods as they occur, then the whole tax or remaining  
11 unpaid balance of the tax, as the case may be, immediately becomes due and payable and carries  
12 until collected a penalty at the rate of \_\_\_\_ percent (not less than six (6) nor more than eighteen  
13 (18) or, in the case of the city of Cranston, not more than twelve (12) per annum); ~~provided, that~~  
14 ~~taxes payable to the city of Newport, the town of Middletown, the town of Hopkinton, the town~~  
15 ~~of West Greenwich, the town of East Greenwich, the town of North Kingstown, the town of New~~  
16 ~~Shoreham, the town of Glocester, the town of Tiverton, and the city of Providence shall bear~~  
17 ~~interest on any unpaid quarterly payments, and that only the unpaid quarterly payments are due~~  
18 ~~and payable to the city of Newport, the town of Middletown, the town of Hopkinton, the town of~~  
19 ~~West Greenwich, the town of East Greenwich, the town of North Kingstown, the town of New~~

1 ~~Shoreham, the town of Gloucester, and the town of Tiverton, and the city of Providence~~  
2 ~~notwithstanding the provisions of this section to the contrary."~~

3 (b) Notwithstanding the provisions of subsection (a), each municipality shall have the  
4 authority, in the case of failure of a taxpayer to pay the first installment or any succeeding  
5 installment by the last date of the respective installment period, to require immediate payment of  
6 only that late installment, and to impose an interest charge only on that late installment.

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

LC01687

EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF  
A N A C T  
RELATING TO TAXATION – PAYMENT OF LOCAL TAXES

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- 1 This act would permit municipalities to require immediate payment of taxes on only a
- 2 late installment and to impose an interest charge only on that late installment.
- 3 This act would take effect upon passage.

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LC01687  
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2011 -- S 0592

LC01511**STATE OF RHODE ISLAND**

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2011

**AN ACT  
RELATING TO TAXATION -- PAYMENT OF LOCAL TAXES****Introduced By:** Senators Goodwin, Pichardo, Jabour, Metts, and Perry**Date Introduced:** March 10, 2011**Referred To:** Senate Finance

It is enacted by the General Assembly as follows:

- 1-1 SECTION 1. Section 44-5-8 of the General Laws in Chapter 44-5 entitled "Levy and  
1-2 Assessment of Local Taxes" is hereby amended to read as follows:
- 1-3 **44-5-8. Form of option for quarterly payment.** -- (a) The option to allow payment of  
1-4 taxes in installments shall be expressed in substantially the following form:
- 1-5 "The tax may be paid in \_\_\_\_ installments, the first installment of \_\_\_\_ percent on or  
1-6 before the \_\_\_\_ day of \_\_\_\_ A.D. 20 \_\_\_\_ : (proportions and dates to be specified.)"
- 1-7 "Each installment of taxes, if paid on or before the last day of each installment period  
1-8 successively and in order, is free from any interest charge ~~for interest.~~"
- 1-9 "If the first installment or any succeeding installment of taxes is not paid by the last date  
1-10 of the respective installment period or periods as they occur, then the whole tax or remaining  
1-11 unpaid balance of the tax, as the case may be, immediately becomes due and payable and carries  
1-12 until collected a penalty at the rate of \_\_\_\_ percent (not less than six (6) nor more than eighteen  
1-13 (18) or, in the case of the city of Cranston, not more than twelve (12) per annum); ~~provided, that~~  
1-14 ~~taxes payable to the city of Newport, the town of Middletown, the town of Hopkinton, the town~~  
1-15 ~~of West Greenwich, the town of East Greenwich, the town of North Kingstown, the town of New~~  
1-16 ~~Shoreham, the town of Gloucester, the town of Tiverton, and the city of Providence shall bear~~  
1-17 ~~interest on any unpaid quarterly payments, and that only the unpaid quarterly payments are due~~

1-18 ~~and payable to the city of Newport, the town of Middletown, the town of Hopkinton, the town of~~  
 1-19 ~~West Greenwich, the town of East Greenwich, the town of North Kingstown, the town of New~~  
 2-1 ~~Shoreham, the town of Gloucester, and the town of Tiverton, and the city of Providence~~  
 2-2 ~~notwithstanding the provisions of this section to the contrary."~~

2-3 (b) Notwithstanding the provisions of subsection (a), each municipality shall have the  
 2-4 authority, in the case of failure of a taxpayer to pay the first installment or any succeeding  
 2-5 installment by the last date of the respective installment period, to require immediate payment of  
 2-6 only that late installment, and to impose an interest charge only on that late installment.

2-7 SECTION 2. This act shall take effect upon passage.

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 LC01511  
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**EXPLANATION  
 BY THE LEGISLATIVE COUNCIL  
 OF**

**A N A C T  
 RELATING TO TAXATION -- PAYMENT OF LOCAL TAXES**

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3-1 This act would permit municipalities to require immediate payment of taxes on only a  
 3-2 late installment and to impose an interest charge only on that late installment.

3-3 This act would take effect upon passage.

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 LC01511  
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