

THE CITY OF PROVIDENCE  
STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

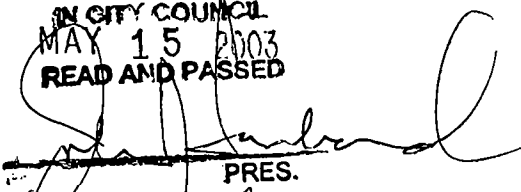
# RESOLUTION OF THE CITY COUNCIL

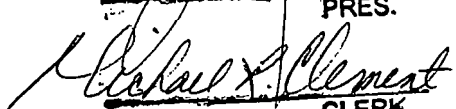
No. 397

**Approved** May 27, 2003


RESOLVED, That the Members of the Providence City Council  
hereby Endorse and Urge Passage by the General Assembly of House Bill 2003-H  
5490, Relative to An Act Relating to Towns and Cities-State Aid.

IN CITY COUNCIL  
MAY 15 2003  
READ AND PASSED

  
PRES.

  
CLERK

APPROVED

  
MAYOR 5/27/03

IN CITY COUNCIL  
APR 22 2003  
FIRST READING  
REFERRED TO COMMITTEE ON  
STATE LEGISLATION

Michael R. Christ CLERK

THE COMMITTEE ON  
State Legislation  
Recommendation Be Approved  
Carol Betting  
4/20/03 CLERK

Councilman Aponte (By Request)

LC00198

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2003

A N A C T

RELATING TO TOWNS AND CITIES -- STATE AID

Introduced By: Representatives Moura, Palumbo, McCauley, Handy, and Crowley

Date Introduced: February 06, 2003

Referred To: House Finance

It is enacted by the General Assembly as follows:

1           SECTION 1. Section 45-13-5.1 of the General Laws in Chapter 45-13 entitled "State  
2   Aid" is hereby amended to read as follows:

3           45-13-5.1. General assembly appropriations in lieu of property tax from certain  
4   exempt private and state properties. -- (a) In lieu of the amount of local real property tax on  
5   real property owned by any private nonprofit institution of higher education, or any nonprofit  
6   hospital facility, or any state owned and operated hospital, veterans' residential facility, or  
7   correctional facility occupied by more than 100 residents which may have been or will be  
8   exempted from taxation by applicable state law, exclusive of any facility operated by the federal  
9   government, the state of Rhode Island, or any of its subdivisions, the general assembly shall  
10   annually appropriate for payment to the several cities and towns in which the property lies a sum  
11   equal to twenty-seven percent (27%) of all tax that would have been collected had the property  
12   been taxable.

13           The state appropriation in the fiscal year commencing July 1, 2003 shall be equal to  
14   thirty-five percent (35%) of the tax that would have been collected had the property been taxed.  
15   In the fiscal year commencing July 1, 2004, the rate shall be forty percent (40%); in the fiscal  
16   year commencing July 1, 2005, the rate shall be forty-five percent (45%); in the fiscal year  
17   commencing July 1, 2006, and for every fiscal year thereafter, the rate shall be fifty percent  
18   (50%).

19           (b) As used in this section, "private nonprofit institution of higher education" means any

1 institution engaged primarily in education beyond the high school level, the property of which is  
2 exempt from property tax under any of the subdivisions, and "nonprofit hospital facility" means  
3 any nonprofit hospital licensed by the state and which is used for the purpose of general medical,  
4 surgical, or psychiatric care and treatment.

5 (c) The grant payable to any municipality under the provision of this section shall be  
6 equal to twenty-seven percent (27%) of the property taxes which, except for any exemption to  
7 any institution of higher education or general hospital facility, would have been paid with respect  
8 to that exempt real property on the assessment list in the municipality for the assessment date of  
9 December 31, 1986 and with respect to such exempt real property appearing on an assessment list  
10 in the municipality on succeeding assessment dates.

11 The state appropriation in the fiscal year commencing July 1, 2003 shall be equal to  
12 thirty-five percent (35%) of the tax that would have been collected had the property been taxed.  
13 In the fiscal year commencing July 1, 2004, the rate shall be forty percent (40%); in the fiscal  
14 year commencing July 1, 2005, the rate shall be forty-five percent (45%); in the fiscal year  
15 commencing July 1, 2006, and for every fiscal year thereafter, the rate shall be fifty percent  
16 (50%).

17 (d) The state budget offices shall include the amount of the annual grant in the state  
18 budget for the fiscal year commencing July 1, 1988 and each fiscal year thereafter. The amount of  
19 the annual grant payable to each municipality in any year in accordance with this section shall be  
20 reduced proportionately in the event that the total of the annual grants in any year exceeds the  
21 amount appropriated that year for the purposes of this section.

22 (e) Distribution of appropriations shall be made by the state on or before July 31 of 1988  
23 and each July 31 thereafter, and the payments may be counted as a receivable by any city or town  
24 for a fiscal year ending the preceding June 30.

25 (f) Any act or omission by the state with respect to this chapter shall in no way diminish  
26 the duty of any town or municipality to provide public safety or other ordinary services to the  
27 properties or facilities of the type listed in subsection (a).

28 (g) Provided, that payments authorized pursuant to this section shall be reduced pro rata,  
29 for that period of time that the municipality suspends or reduces essential services to eligible  
30 facilities. For the purposes of this section "essential services" include, but are not to be limited to,  
31 police, fire and rescue.

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

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LC00198  
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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF  
A N A C T  
RELATING TO TOWNS AND CITIES -- STATE AID

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1           This act would gradually increase the percent of the state appropriations in lieu of taxes,  
2   starting with thirty-five percent (35%) on July 1, 2003, and finally reaching fifty percent (50%) as  
3   of July 1, 2006.

4           This act would take effect upon passage.

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LC00198  
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## PROVIDENCE LEGISLATIVE PACKAGE

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### SUMMARY SHEET

An Act Relating To: Cities and Towns - State Aid

Amends: R.I.G.L. § 45-13-5.1

Summary: This act would increase the percentage of PILOT funds that cities are entitled to. The percentage is currently 27% of the property tax that would have been collected if the property was not tax-exempt. That percentage would rise to 35% for the 2003 fiscal year, then to 40% for the 2004 fiscal year, 45% for the 2005 fiscal year and finally 50% for the 2006 fiscal year and every year thereafter.

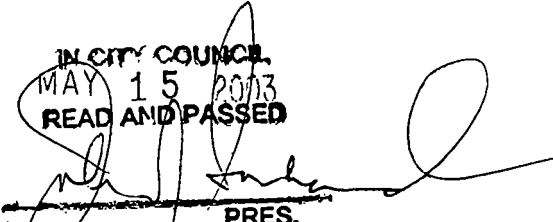
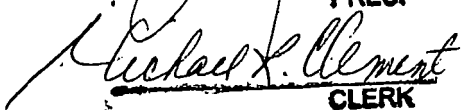
THE CITY OF PROVIDENCE  
STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

# RESOLUTION OF THE CITY COUNCIL

No. 398

Approved May 27, 2003

RESOLVED, That the Members of the Providence City Council  
hereby Endorse and Urge Passage by the General Assembly of House Bill 2003-H  
6328, Relative to An Act Relating to Towns and Cities-State Aid.

IN CITY COUNCIL  
MAY 15 2003  
READ AND PASSED  
  
PRES.  
  
CLERK

APPROVED  
  
MAYOR 5/27/03

IN CITY COUNCIL  
APR 22 2003  
FIRST READING  
REFERRED TO COMMITTEE ON  
STATE LEGISLATION

Michael R. Clement CLERK

THE COMMITTEE ON

State Legislation  
Recommendation: Be approved  
Charles Buttaro  
7/30/03 CLERK

THE COMMITTEE ON

State Legislation  
Be approved

Charles Buttaro  
7/30/03 CLERK

Councilman Aponte (By Request)



LC02928

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2003

A N A C T

RELATING TO TOWNS AND CITIES -- STATE AID

Introduced By: Representatives Giannini, Almeida, Moura, Smith, and DeSimone

Date Introduced: April 10, 2003

Referred To: House Finance

It is enacted by the General Assembly as follows:

- 1           SECTION 1. Section 45-13-5.1 of the General Laws in Chapter 45-13 entitled "State  
2   Aid" is hereby amended to read as follows:
- 3           **45-13-5.1. General assembly appropriations in lieu of property tax from certain**  
4   **exempt private and state properties.** -- (a) In lieu of the amount of local real property tax on  
5   real property owned by any private nonprofit institution of higher education, or any nonprofit  
6   hospital facility, any state owned convention center or municipally owned civic center, or any  
7   state owned and operated hospital, veterans' residential facility, or correctional facility occupied  
8   by more than 100 residents which may have been or will be exempted from taxation by applicable  
9   state law, exclusive of any facility operated by the federal government, the state of Rhode Island,  
10   or any of its subdivisions, the general assembly shall annually appropriate for payment to the  
11   several cities and towns in which the property lies a sum equal to twenty-seven percent (27%) of  
12   all tax that would have been collected had the property been taxable. "Municipally owned civic  
13   center" means a building owned by a city or town and used exclusively for the presentation of  
14   musical performances, sporting events and similar forms of public entertainment.
- 15           (b) As used in this section, "private nonprofit institution of higher education" means any  
16   institution engaged primarily in education beyond the high school level, the property of which is  
17   exempt from property tax under any of the subdivisions, and "nonprofit hospital facility" means  
18   any nonprofit hospital licensed by the state and which is used for the purpose of general medical,  
19   surgical, or psychiatric care and treatment. Any amount appropriated for any municipally owned

1 civic center shall be utilized only for operations and capital improvements for that facility.

2 (c) The grant payable to any municipality under the provision of this section shall be  
3 equal to twenty-seven percent (27%) of the property taxes which, except for any exemption to  
4 any institution of higher education or general hospital facility, would have been paid with respect  
5 to that exempt real property on the assessment list in the municipality for the assessment date of  
6 December 31, 1986 and with respect to such exempt real property appearing on an assessment list  
7 in the municipality on succeeding assessment dates.

8 (d) The state budget offices shall include the amount of the annual grant in the state  
9 budget for the fiscal year commencing July 1, 1988 and each fiscal year thereafter. The amount of  
10 the annual grant payable to each municipality in any year in accordance with this section shall be  
11 reduced proportionately in the event that the total of the annual grants in any year exceeds the  
12 amount appropriated that year for the purposes of this section.

13 (e) Distribution of appropriations shall be made by the state on or before July 31 of 1988  
14 and each July 31 thereafter, and the payments may be counted as a receivable by any city or town  
15 for a fiscal year ending the preceding June 30.

16 (f) Any act or omission by the state with respect to this chapter shall in no way diminish  
17 the duty of any town or municipality to provide public safety or other ordinary services to the  
18 properties or facilities of the type listed in subsection (a).

19 (g) Provided, that payments authorized pursuant to this section shall be reduced pro rata,  
20 for that period of time that the municipality suspends or reduces essential services to eligible  
21 facilities. For the purposes of this section "essential services" include, but are not to be limited to,  
22 police, fire and rescue.

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

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LC02928  
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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF  
A N A C T  
RELATING TO TOWNS AND CITIES -- STATE AID

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1           This act would mandate that any amount appropriated by the general assembly for a  
2   municipally owned civic center be utilized only for that center's operations and capital  
3   improvement.

4           This act would take effect upon passage.

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LC02928  
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## PROVIDENCE LEGISLATIVE PACKAGE

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### SUMMARY SHEET

An Act Relating To: Cities and Towns - State Aid

Amends: R.I.G.L. § 45-13-5.1

Summary: This act would add in any state-owned convention center and a municipally-owned civic center to the tax-exempt properties for which the city would be entitled to PILOT payments from the state. The funds received may only be used for capital improvements or operations of the particular facility

THE CITY OF PROVIDENCE  
STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

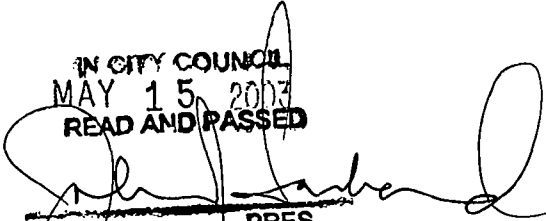

# RESOLUTION OF THE CITY COUNCIL

No. 399

*Approved* May 27, 2003

RESOLVED, That the Members of the Providence City Council

hereby Endorse and Urge Passage by the General Assembly of House Bill 2003-H  
6329, Relative to An Act Relating to Parking Surcharges in the Providence Parking  
District.

IN CITY COUNCIL  
MAY 15 2003  
READ AND PASSED  
  
PRES.  
  
CLERK

APPROVED  
  
MAYOR 5/27/03

IN CITY COUNCIL  
APR 22 2003  
FIRST READING  
REFERRED TO COMMITTEE ON  
STATE LEGISLATION

Michael X. Christ CLERK

THE COMMITTEE ON

State Regulation  
Recommends Be Approved  
Christine Best  
4/30/03 CLERK

Councilman Aponte (By Request)

LC02926

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2003

A N A C T

RELATING TO PARKING SURCHARGES IN THE PROVIDENCE PARKING DISTRICT

Introduced By: Representatives Ajello, and Costantino

Date Introduced: April 10, 2003

Referred To: House Corporations

It is enacted by the General Assembly as follows::

1           SECTION 1. The general assembly finds that the city of Providence provides substantial  
2   benefits to the people of the state beyond the city of Providence as well as within the city of  
3   Providence, but that many of the cultural, educational, governmental and business attractions of  
4   the city impose a significant burden on the city of Providence not borne by inhabitants of the state  
5   beyond the city of Providence. Among these burdens is use of city highways by persons not  
6   resident in Providence and, in some cases, not resident in the state. The general assembly  
7   therefore finds it fair and appropriate to dedicate certain parking surcharges to the city of  
8   Providence.

9           SECTION 2. Title 45 of the General Laws entitled "Towns and Cities" is hereby  
10   amended by adding thereto the following chapter:

11                               CHAPTER 62

12                               CITY OF PROVIDENCE PARKING DISTRICT

13           45-62-1. Definitions. – As used in this chapter:

14           (1) "Administrator" means the state tax administrator.

15           (2) "District" means the city of Providence parking district, being the entirety of the city  
16   of Providence within its boundaries. If any parking facility (including entrances, driveways, or  
17   private access roads) is constructed partly within the district as so defined, the entire facility shall  
18   be treated as though within the district.

19           (3) "Operator" means any person providing transient parking within the district.

1           (4) "Permit fee" means the fee payable annually by an operator to the tax administrator in  
2           an amount equal to ten dollars (\$10.00) for each space made or to be made available by the  
3           operator for transient parking during the period of a permit's effectiveness, but not more than two  
4           hundred fifty dollars (\$250) for each permit.

5           (5) "Transient parking" means any parking for motor vehicles at a lot, garage, or other  
6           parking facility within the district for which a fee is collected by the operator, but excludes:

7           (i) parking for any employee of the operator of the facility;

8           (ii) parking provided by any hotel or motel for registered guests.

9           (6) "Transient parking receipts" shall mean the gross receipts collected by an operator  
10           (excluding the surcharge imposed by this chapter) in consideration of the provision of transient  
11           parking.

12           **45-62-2. Surcharge on transient parking in district. –** There is hereby imposed on all  
13           transient parking in the district a surcharge in an amount equal to five percent (5%) of transient  
14           parking receipts. The surcharge shall be collected by the operator of each facility providing  
15           transient parking in the district and remitted by the operator to the tax administrator not later than  
16           the twentieth (20th) day of the month following the calendar month in which such transient  
17           parking was provided. The tax administrator may require the filing of such forms with such  
18           information as the tax administrator may reasonably determine is necessary to carry out the  
19           provisions of this statute. The surcharges collected by the tax administrator under this section  
20           shall be deposited upon receipt in a special account denominated by the city of Providence  
21           parking district account. At annual or more frequent intervals, amounts accumulated in the city  
22           of Providence parking district account shall be remitted to the treasurer of the city of Providence  
23           to be held as part of the general fund of the city of Providence.

24           **45-62-3. Permits for parking operations in district. –** (a) Every person desiring to  
25           provide transient parking in the district shall file with the tax administrator an application for a  
26           permit for each place of business where transient parking will be provided. The application shall  
27           be in a form, include information, and bear any signatures that the tax administrator may require.  
28           At the time of making an application, the applicant shall pay to the tax administrator the permit  
29           fee. Every permit issued under this chapter shall expire on June 30 of each year. Every permit  
30           holder desiring to renew a permit shall annually, on or before February 1, of each year, apply for  
31           renewal of its permit and file therewith the appropriate permit fee. The renewal permit shall be  
32           valid for the period of July 1 of that calendar year through June 30 of the subsequent calendar  
33           year, unless sooner canceled, suspended, or revoked. Upon receipt of the required application  
34           and permit fee, the tax administrator shall issue to the applicant a permit. Provided, that if the



1 applicant, at the time of making the application, owes any fee, surcharge, penalty, or interest  
2 imposed under the authority of this chapter, the applicant shall pay the amount owed. An  
3 operator whose permit has been previously suspended or revoked shall pay to the tax  
4 administrator a permit fee for the renewal or issuance of a permit.

5 (b) Whenever any person fails to comply with any provision of this chapter, the tax  
6 administrator upon hearing, after giving the person at least five (5) days' notice, in writing,  
7 specifying the time and place of hearing and requiring the person to show cause why his or her  
8 permit or permits should not be revoked, may revoke or suspend any one (1) or more of the  
9 permits held by the person. The notice may be served personally or by mail. The tax  
10 administrator shall not issue a new permit after the revocation of a permit unless the administrator  
11 is satisfied that the former holder of the permit will comply with the provisions of the ordinance.

12 (c) The superior court of this state has jurisdiction to restrain and enjoin any person from  
13 engaging in business as an operator of a transient parking facility in the district without a parking  
14 operator's permit or permits or after a transient parking facility operator's permit has been  
15 suspended or revoked. The tax administrator may institute proceedings to prevent and restrain  
16 violations of this chapter. In any proceeding instituted under this section, proof that a person  
17 continues to operate a transient parking facility from the location to which a revoked parking  
18 operator's permit was assigned is prima facie evidence that the person is engaging in business as a  
19 parking operator without a parking operator's permit.

20 (d) Permit fees collected under the authority of this section shall be deposited into the  
21 general fund of the state.

22 **45-62-4. Returns. –** The administrator may require the filing of periodic reports, not  
23 more frequently than monthly, setting out such information as the tax administrator may require.  
24 The surcharge for the transient parking shown or which should be shown on the report shall be  
25 due with the report; provided, that if an operator will operate a transient parking facility for a  
26 period of less than one (1) month, the administrator may require the filing of reports more  
27 frequently than monthly. The ordinance may authorize the tax administrator for good cause to  
28 extend the time for making any return or paying any amount required to be paid. Any person to  
29 whom an extension is granted shall pay, in addition to the surcharge, interest at the annual rate  
30 prescribed by section 44-5-9, as amended, or fraction of it, from the date on which the surcharge  
31 would have been due without the extension until the date of payment.

32 **45-62-5. Payment of surcharges -- Enforcement. –** (a) If the tax administrator is not  
33 satisfied with the return or returns or the amount of surcharges paid to the tax administrator by  
34 any person, the tax administrator may compute and determine the amount required to be paid

1 upon the basis of the facts contained in the return or returns or upon the basis of any information  
2 in his or her possession or that may come into his or her possession. The amount of the  
3 determination, exclusive of penalties, bears interest at the annual rate provided by section 44-5-9,  
4 as amended, from the fifteenth (15th) day after the close of the month for which the amount, or  
5 any portion of it, should have been paid until the date of payment.

6 (b) If any part of the deficiency for which a deficiency determination is made is due to  
7 negligence or intentional disregard of the provisions of the ordinance, the ordinance may provide  
8 that a penalty of not more than ten percent (10%) of the amount of the determination is added to  
9 it. If any part of the deficiency for which a deficiency determination is made is due to fraud or an  
10 intent to evade the provisions of the ordinance, the ordinance may provide that a penalty of not  
11 more than fifty percent (50%) of the amount of the determination is added to it.

12 (c) The tax administrator shall give to the parking operator a written notice of his or her  
13 determination. Every notice of a deficiency determination shall be mailed within two (2) years  
14 after the fifteenth (15th) day of the calendar month following the month for which the amount is  
15 proposed to be determined or within two (2) years after the return is filed, whichever period  
16 expires the later, unless a longer period is agreed upon by the tax administrator and the parking  
17 operator.

18 (d) Unless a hearing has been requested as provided in subsection (e), any determination  
19 made by the tax administrator becomes final and shall be paid within forty (40) days after mailing  
20 by the tax administrator of the notice of that determination. If that determination is not paid, the  
21 ordinance may provide a further penalty of not more than ten percent (10%) of the amount of the  
22 determination, exclusive of interest and other penalties, is added to it.

23 (e) Any person aggrieved by any assessment, deficiency, or otherwise, shall notify the tax  
24 administrator, in writing, within thirty (30) days from the date of mailing by the tax administrator  
25 of the notice of the assessment and request a hearing relative to the assessment; and the tax  
26 administrator shall, as soon as practicable, fix a time and place for a hearing and shall, after the  
27 hearing, determine the correct amount of the fee, surcharges, interest, and penalties.

28 (f) Appeals from administrative orders or decisions made pursuant to any provisions of  
29 this chapter are to the sixth division district court pursuant to chapter 8 of title 8. The operator's  
30 right to appeal under this chapter is expressly made conditional upon prepayment of all fees,  
31 surcharges, interest, and penalties, unless the operator moves for and is granted an exemption  
32 from the prepayment requirement pursuant to section 8-8-26.

33 (g) If, upon final determination of the petition, it appears that the tax administrator's  
34 assessment was correct, the court shall confirm the assessment; or, if incorrect, the court shall

1 determine the proper amount of the fees, surcharges, interest, and penalties, and if it appears that  
2 the petitioner, by reason of the payment of the fees, surcharges, interest, and penalties, is entitled  
3 to recover them or any part of them, the court may order a refund with interest at the annual rate  
4 provided by section 6-26-1, as amended, or order a credit, as the circumstances may warrant. If it  
5 appears that the administrator is entitled to a greater amount of fees, surcharges, interest, and  
6 penalties than assessed or determined by the tax administrator and paid by the petitioner, the court  
7 shall order the payment by the petitioner of an additional amount as the court determines, and the  
8 petitioner shall immediately pay that amount to the tax administrator.

9 (h) The amount of any fees, surcharges, interest, and penalties imposed upon any operator  
10 under this chapter is a debt due from the operator to the administrator, is recoverable at law in the  
11 same manner as other debts.

12 **45-62-6. Transfer of parking facilities.** – Prior to the sale or transfer by any operator  
13 other than receivers, assignees under a voluntary assignment for the benefit of creditors, trustees  
14 in bankruptcy, or public officers acting under judicial process of a parking facility the parking  
15 operator, at least five (5) days before the sale or transfer, must notify the tax administrator of the  
16 proposed sale or transfer. Whenever an operator makes a sale or transfer of a parking facility, all  
17 fees and surcharges must be paid at the time when the tax administrator is notified, or, if the tax  
18 administrator is not notified, at the time when the tax administrator should have been notified.

19 **45-62-7. Books to be kept -- Examinations.** – (a) Every operator shall keep books,  
20 records, receipts, invoices, and other pertinent papers in the form the tax administrator may  
21 require, that those books, records, receipts, invoices, and other papers shall at all reasonable times  
22 be open to the inspection of the tax administrator and his or her agents, and that the records shall  
23 be available for inspection and examination at any time upon demand by the tax administrator or  
24 his or her authorized agent or employee and preserved for a period of two (2) years (or such  
25 longer period as the parking facility operator and the tax administrator may agree), except that the  
26 tax administrator may consent to their destruction within that period.

27 (b) The tax administrator and his or her agents for the purpose of ascertaining the  
28 correctness of any return, report, or other statement required to be filed under this chapter or by  
29 the tax administrator thereunder, or for the purpose of determining the amount of any fee or  
30 surcharge imposed under the provisions of this chapter, may examine any books, papers, records,  
31 or memoranda bearing upon the matters required to be included in the return, report, or other  
32 statement, and may require the attendance of the person executing the return, report, or other  
33 statement, or of any officer or employee of any operator, or the attendance of any other person,  
34 and may examine the person under penalty of perjury respecting any matter which the tax

1 administrator or his or her agent deems pertinent or material in determining the liability of any  
2 person to a fee or surcharge imposed under the provisions of this chapter.

3 (c) The tax administrator may summon any operator, or officer, agent, or employee of an  
4 operator, or any other person, to appear before the tax administrator and produce records and  
5 documents at a time and place named in the summons and to give testimony and to answer  
6 interrogatories, under penalty of perjury, respecting any matter which the tax administrator deems  
7 pertinent or material to the administration of the ordinance authorized by this act. The summons  
8 may be sent by registered or certified mail to the operator, or officer, agent, or employee of the  
9 operator, or to any other authorized person or may be left by any authorized agent of the tax  
10 administrator with the operator, or officer, agent, or employee of the operator, or other authorized  
11 person, or left at his or her last and usual place of abode. When the summons requires the  
12 production of records or documents, it is sufficient if those records and documents are described  
13 with reasonable certainty.

14 (d) When any operator, or officer, agent, or employee of the operator, or other person,  
15 summoned under the provisions of this chapter neglects or refuses to obey the summons or to  
16 give testimony or to answer interrogatories as required, the tax administrator may apply to the  
17 sixth division of the district court for a citation against the person or it as for a contempt. Any  
18 judge of that court may hear the application and, if satisfactory proof is made, issue a citation for  
19 the arrest of the operator, or officer, agent or employee thereof, or other person, and upon the  
20 operator, or officer, agent, or employee of the operator, or other person, being brought before the  
21 judge, the judge shall proceed to a hearing of the case; and upon the hearing the judge has power  
22 to make any order the judge deems proper. A party aggrieved by an order of the court may  
23 appeal the order to the supreme court in accordance with the procedures contained in the rules of  
24 appellate procedure of the supreme court.

25 (e) It is unlawful, except in proceedings before a court of competent jurisdiction or to  
26 collect the fees or surcharges or enforce the penalties provided by this chapter, for the tax  
27 administrator or any person having an administrative duty under those authorities to make known  
28 in any manner whatever the business affairs, operations, or information obtained by an  
29 investigation of records and equipment of any parking facility operator or any other person visited  
30 or examined in the discharge of official duty, or the amount or source of receipts, or any  
31 particular, stated or disclosed in any return, or to permit any return or copy of any book  
32 containing any abstract or particulars to be seen or examined by any person. Nothing in this  
33 paragraph shall be construed to prevent the disclosure or publication of statistical or other  
34 information where the identity of individual operators is not made known. An operator may

1 waive the confidentiality established by this paragraph by notifying the hearing officer at any  
2 time, and may limit the waiver at his or her own direction. An operator may bring other persons  
3 into the hearing without waiving the confidentiality described herein.

4 **45-62-8. Regulations.** – The tax administrator may prescribe rules and regulations, not  
5 inconsistent with law, to carry into effect the provisions of this section, which rules and  
6 regulations, when reasonably designed to carry out the intent and purpose of this section, are  
7 prima facie evidence of their proper interpretation. Those rules and regulations may from time to  
8 time be amended, suspended, or revoked, in whole or in part, by the tax administrator. The tax  
9 administrator may prescribe, and may furnish, any forms necessary or proper for the  
10 administration of this chapter.

11 **45-62-9. Nonresident operators.** – Any operator who is not a resident of this state shall,  
12 as a condition precedent to engaging in such business, and by engaging in such business does  
13 consent that any process issued in the enforcement of the provisions of this chapter may be served  
14 upon the director of the department of business regulation as agent of that person. The process  
15 may be served by leaving a copy of the process in the hands of the director of the department of  
16 business regulation or in the director's office with someone in charge of the office. The service is  
17 sufficient service upon the person; provided, that notice of the service and a copy of the process,  
18 at least fifteen (15) days before the return day of the process, is sent by registered or certified  
19 mail, postage prepaid, by the tax administrator or the tax administrator's attorney of record, to the  
20 person's last known address, and the sender's registered or certified mail receipt of sending and  
21 the tax administrator's or the administrator's attorney's affidavit of compliance are appended to  
22 the process and entered with the declaration. Service of process in the manner provided for in  
23 this section, under the circumstances specified in this section, is of the same force and validity as  
24 if served upon the operator personally within this state. Nothing in this section limits or affects  
25 the right to serve process upon a person not a resident of this state within this state in any other  
26 manner now or hereafter permitted by law.

27 **45-62-10. Surcharges are trust funds of state.** – All surcharges collect by a parking  
28 facility operator in accordance with the provisions of this chapter, and all surcharges collected by  
29 any parking facility operator from persons paying transient parking surcharges under color of  
30 these provisions, constitute a trust fund until paid to the tax administrator. That trust is  
31 enforceable against:

32 (1) the parking facility operator;

33 (2) any officer, agent, servant, or employee of any parking facility operator responsible  
34 for either the collection or payment, or both, of the surcharge;

1           (3) any person receiving any part of the fund without consideration, or knowing that the  
2           parking facility operator or any officer, agent, servant, or employee of any corporate parking  
3           facility operator is committing a breach of trust; and

4           (4) their estates, heirs, and representatives.

5           **45-62-11. Application to certain exempt entities. –** The surcharges authorized by  
6           section 45-62-2 shall apply notwithstanding section 42-64-20 of the general laws; provided,  
7           however, that any transient parking facility operator subject to the provisions of section 42-64-20:

8           (1) shall not be required to pay any permit fee in connection with the application for or  
9           issuance of any transient parking facility permit;

10           (2) shall not be required to pay an amount greater than the surcharges actually collected  
11           by or on behalf of the transient parking facility operator. This provision of this subsection shall  
12           apply notwithstanding the occurrence of any default by the transient parking facility operator;

13           (i) If the transient parking facility operator is a quasi-public corporation, no court may  
14           order the corporation to collect the surcharges or the proper amount thereof, but an injunction  
15           may issue, if otherwise justified, against any officer or employee thereof;

16           (ii) Any assessment or order requiring the payment of surcharges shall be effective only  
17           against the trust funds established under section 45-62-10 and not against any other funds of the  
18           transient parking facility operator.

19           SECTION 3. Section 8-8-27 of the General Laws in Chapter 8-8 entitled "District Court"  
20           is hereby amended to read as follows:

21           **8-8-27. Refund suits.** -- (a) Any taxpayer may bring an action for a refund of taxes  
22           previously overpaid. The suit for refund may not be brought prior to the date of a final  
23           determination by the tax administrator denying the claim for refund. No action for a refund of tax  
24           shall be brought after the expiration of thirty (30) days from a notice of final determination of the  
25           tax administrator denying the claimed refund.

26           (b) As used in this section and section 8-8-28, "tax" includes any surcharge imposed  
27           under section 1-6-2; and section 45-62-2 and "taxpayer" includes an operator as defined in section  
28           1-6-1 and section 45-62-1.

29           SECTION 4. This act shall take effect on July 1, 2003.

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LC02926  
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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF

A N A C T  
RELATING TO PARKING SURCHARGES IN THE PROVIDENCE PARKING DISTRICT

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- 1           This act would impose a surcharge on transient parking in the city of Providence and  
2   these funds would be transmitted to the general fund of the city of Providence.  
3           This act would take effect on July 1, 2003.

LC02926

## PROVIDENCE LEGISLATIVE PACKAGE

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### SUMMARY SHEET

An Act Relating To: Parking Surcharges in the Providence Parking District

Amends: R.I.G.L. Title 45, by adding chapter 62

Summary: This act would impose a surcharge on transient parking in the City of Providence. The act would require each parking lot and garage which charges a fee to park, to collect a surcharge which would be deposited with the state. The funds collected by the state would be held in trust for the city and would be transmitted to the general fund of the city of Providence. A nearly identical surcharge is imposed in the Airport Parking District in Warwick.