

RESOLUTION OF THE CITY COUNCIL

No. 188

Approved April 29, 1996

RESOLVED, that the City Council endorses and urges passage by the General Assembly of Senate Bill 96-S 3026 and House Bill 96-H 8260 Relating to Income Tax Exemption, in substantially the form attached.

IN CITY COUNCIL
APR 18 1996
READ AND PASSED

Evelyn V. Fargnoli
ACTING PRES.

Michael R. Clement
CLERK

APPROVED

APR 29 1996

Vincenzo A. Cianci
MAYOR

Comptroller DeGuzak

IN CITY COUNCIL
MAR 21 1996
FIRST READING
REFERRED TO COMMITTEE ON

CLERK

THE COMMITTEE ON
Walt Stueckel
Approves Passage of
The Within Resolution
John W. DeGuzak
Chairman
APR 11 5 1996

STATE OF RHODE ISLAND

96-H 8260

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 1996

AN ACT

RELATING TO PERSONAL INCOME TAX--
EXEMPTION FOR WRITERS, COMPOSERS AND
ARTISTS

96-H 8260

Introduced By: Reprs. Moura, Fox, Costantino,
Williams and Palangio

Date Introduced: February 6, 1996

Referred To: Committee on Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. CHAPTER 44-30 OF THE GENERAL LAW ENTITLED
2 "PERSONAL INCOME TAX" IS HEREBY AMENDED BY ADDING
3 THERE TO THE FOLLOWING SECTION:
4 44-30-1.1. Exemption for tax for writers, composers and artists.-- (A) This
5 section shall only apply to writers, composers and artists residing within a section
6 of the defined economic development zone within the City of Providence. For the
7 purposes of this section, a "work" shall mean an original and creative work,
8 whether written, composed, created or executed for "one-of-a-kind, limited"
9 production, before or after the passing of this section, which falls into one (1) of
10 the following categories:
11 (1) a book or other writing;
12 (2) a play or the performance of said play;
13 (3) a musical composition or the performance of said composition;
14 (4) a painting or other like picture;
15 (5) a sculpture;
16 (6) traditional and fine crafts;
17 (7) the creation of a film or the acting of said film;
18 (8) the creation of a dance or the performance of said dance;
19 (9) performances, in general.
20 For purposes of this section, a "work" does not apply to any piece or performance
21 created or executed for industry oriented or related production.
22

1 (B)(1) This section shall apply to any individual:

2 (a) who is a resident within the section of the economic development zone
3 designated as the Arts and Entertainment District in the downtown area of the City
4 of Providence and deriving the income exempted from within said district. The
5 City may designate by ordinance an arts and entertainment district for the purpose
6 of promoting an active artistic community. These districts or district must consist
7 of one or more contiguous census tract or tracts, or any portion thereof. At least
8 twenty five percent (25%) of the developed land or potentially developed land
9 area must be zoned for commercial or industrial purposes within the designated
10 district. Plans for the revitalization of the area shall be duly adopted by the city
11 council. Prior to the creation of the district, a public hearing must be held.

12 (b) who is determined by the tax administrator, after consideration of any
13 evidence in relation to the matter which the individual submits to him or her and
14 after such consultation as may seem to him or her to be necessary with such person
15 or body of persons as in his or her opinion may be of assistance to him or her, to
16 have written, composed or executed either solely or jointly with another
17 individual, a work or works generally recognized as having cultural or artistic
18 merit, or

19 (2) The tax administrator shall not make a determination under this
20 subsection unless:

21 (a) the individual concerned duly makes a claim to the tax administrator for
22 the determination, being, where the determination is sought under paragraph
23 (B)(1)(c), a claim made after the publication, production or sale of the work in
24 relation to which it is sought, and

25 (b) the individual complies with any request to him under subsection (D).

26 (C)(1) An individual to whom this section applies and who duly makes a
27 claim to the tax administrator in that behalf shall, subject to paragraph (2) below,
28 be entitled to have the profits or gains arising to him or her from the publication,
29 production or sale of a work or works in relation to which the tax administrator has
30 made a determination under subsection (B)(1)(b) or (c) or a work of his or hers in
31 the same category as that work, and which would, apart from this section, be
32 included in an assessment made on him or her under this chapter, disregarded for
33 all purposes of this chapter and exempted from taxable income.

34 (2) The exemption authorized by this section shall not apply for any year of
35 assessment prior to the year of assessment in which the individual concerned
36 makes a claim under subsection (B)(1)(b) or (c) in respect of which the tax
37 administrator makes such a determination as is referred to in the said subsection
38 (B)(1)(b) or (c).

39 (3) The relief provided by this section may be given by repayment or
40 otherwise.

41 (D)(1) Where an individual makes a claim to which subsection (B)(1)(b)
42 relates, the tax administrator may serve on him or her a notice or notices in writing
43 requesting him or her to furnish to the tax administrator within such period as may
44 be specified in the notice or notices such information, books, documents or other
45 evidence as may appear to him or her to be necessary for the purposes of a
46 determination under the said subsection (B)(1)(b).

47 (2) Where an individual makes a claim to which subsection (B)(1)(c)
48 relates, he or she shall:

2

1 (a) in the case of a book or other writing or a play or musical composition,
2 if the tax administrator so requests, furnish to him or her three (3) copies, and
3 (b) in the case of a painting or other like picture or a sculpture, if the tax
4 administrator so requests, provide, or arrange for the provision of, such facilities as
5 the tax administrator may consider necessary for the purposes of a determination
6 under the said subsection (b)(1)(c), including any requisite permissions or consents
7 of the person who owns or has in his possession the painting, picture or sculpture.
8 (E) The tax administrator may serve on an individual who makes a claim
9 under subsection (c) a notice or notices in writing requiring him or her to make
10 available within such time as may be specified in the notice of all such books,
11 accounts and documents in his or her possession or power as may be requested,
12 being books, accounts and documents relating to the publication, production or
13 sale of the work in respect of the profits or gains of which exemption is claimed.
14 (F) For the purpose of arriving at the amount of profits or gains to be
15 disregarded under this section, the tax administrator may make such apportionment
16 of receipts and expenses as may be necessary.
17 (G) Notwithstanding any exemption provided by this section, the provisions
18 of the Personal Income Tax as regards the making by the individual of a return of
19 his total income shall apply as if the exemption had not be authorized.
20 SECTION 2. This act shall take effect upon passage.
21

STATE OF RHODE ISLAND

96-S 3026

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 1996

AN ACT

RELATING TO PERSONAL INCOME TAX--
EXEMPTION FOR WRITERS, COMPOSERS AND
ARTISTS

96-S 3026

Introduced By: Senators Perry, Roney and GoodwinDate Introduced: February 6, 1996Referred To: Senate Committee on
Finance

It is enacted by the General Assembly as follows:

- 1 SECTION 1. CHAPTER 44-30 OF THE GENERAL LAW ENTITLED
2 "PERSONAL INCOME TAX" IS HEREBY AMENDED BY ADDING
3 THERETO THE FOLLOWING SECTION:
4 44-30-1.1. Exemption for tax for writers, composers and artists.-- (A) This
5 section shall only apply to writers, composers and artists residing within a section
6 of the defined economic development zone within the City of Providence. For the
7 purposes of this section, a "work" shall mean an original and creative work,
8 whether written, composed, created or executed for "one-of-a-kind, limited"
9 production, before or after the passing of this section, which falls into one (1) of
10 the following categories:
11 (1) a book or other writing;
12 (2) a play or the performance of said play;
13 (3) a musical composition or the performance of said composition;
14 (4) a painting or other like picture;
15 (5) a sculpture;
16 (6) traditional and fine crafts;
17 (7) the creation of a film or the acting of said film;
18 (8) the creation of a dance or the performance of said dance;
19 (9) performances, in general.
20 For purposes of this section, a "work" does not apply to any piece or performance
21 created or executed for industry oriented or related production.
22

1 (B)(1) This section shall apply to any individual:

2 (a) who is a resident within the section of the economic development zone
3 designated as the Arts and Entertainment District in the downtown area of the City
4 of Providence and deriving the income exempted from within said district. The
5 City may designate by ordinance an arts and entertainment district for the purpose
6 of promoting an active artistic community. These districts or district must consist
7 of one or more contiguous census tract or tracts, or any portion thereof. At least
8 twenty five percent (25%) of the developed land or potentially developed land
9 area must be zoned for commercial or industrial purposes within the designated
10 district. Plans for the revitalization of the area shall be duly adopted by the city
11 council. Prior to the creation of the district, a public hearing must be held.

12 (b) who is determined by the tax administrator, after consideration of any
13 evidence in relation to the matter which the individual submits to him or her and
14 after such consultation as may seem to him or her to be necessary with such person
15 or body of persons as in his or her opinion may be of assistance to him or her, to
16 have written, composed or executed either solely or jointly with another
17 individual, a work or works generally recognized as having cultural or artistic
18 merit, or

19 (2) The tax administrator shall not make a determination under this
20 subsection unless:

21 (a) the individual concerned duly makes a claim to the tax administrator for
22 the determination, being, where the determination is sought under paragraph
23 (B)(1)(c), a claim made after the publication, production or sale of the work in
24 relation to which it is sought, and

25 (b) the individual complies with any request to him under subsection (D).

26 (C)(1) An individual to whom this section applies and who duly makes a
27 claim to the tax administrator in that behalf shall, subject to paragraph (2) below,
28 be entitled to have the profits or gains arising to him or her from the publication,
29 production or sale of a work or works in relation to which the tax administrator has
30 made a determination under subsection (B)(1)(b) or (c) or a work of his or hers in
31 the same category as that work, and which would, apart from this section, be
32 included in an assessment made on him or her under this chapter, disregarded for
33 all purposes of this chapter and exempted from taxable income.

34 (2) The exemption authorized by this section shall not apply for any year of
35 assessment prior to the year of assessment in which the individual concerned
36 makes a claim under subsection (B)(1)(b) or (c) in respect of which the tax
37 administrator makes such a determination as is referred to in the said subsection
38 (B)(1)(b) or (c).

39 (3) The relief provided by this section may be given by repayment or
40 otherwise.

41 (D)(1) Where an individual makes a claim to which subsection (B)(1)(b)
42 relates, the tax administrator may serve on him or her a notice or notices in writing
43 requesting him or her to furnish to the tax administrator within such period as may
44 be specified in the notice or notices such information, books, documents or other
45 evidence as may appear to him or her to be necessary for the purposes of a
46 determination under the said subsection (B)(1)(b).

47 (2) Where an individual makes a claim to which subsection (B)(1)(c)
48 relates, he or she shall:

1 (a) in the case of a book or other writing or a play or musical composition,
2 if the tax administrator so requests, furnish to him or her three (3) copies, and

3 (b) in the case of a painting or other like picture or a sculpture, if the tax
4 administrator so requests, provide, or arrange for the provision of, such facilities as
5 the tax administrator may consider necessary for the purposes of a determination
6 under the said subsection (b)(1)(c), including any requisite permissions or consents
7 of the person who owns or has in his possession the painting, picture or sculpture.

8 (E) The tax administrator may serve on an individual who makes a claim
9 under subsection (c) a notice or notices in writing requiring him or her to make
10 available within such time as may be specified in the notice of all such books,
11 accounts and documents in his or her possession or power as may be requested,
12 being books, accounts and documents relating to the publication, production or
13 sale of the work in respect of the profits or gains of which exemption is claimed.

14 (F) For the purpose of arriving at the amount of profits or gains to be
15 disregarded under this section, the tax administrator may make such apportionment
16 of receipts and expenses as may be necessary.

17 (G) Notwithstanding any exemption provided by this section, the provisions
18 of the Personal Income Tax as regards the making by the individual of a return of
19 his total income shall apply as if the exemption had not be authorized.

20 SECTION 2. This act shall take effect upon passage.
21

96-S 3026

EXPLANATION
OF
AN ACT

RELATING TO PERSONAL INCOME TAX--
EXEMPTION FOR WRITERS, COMPOSERS AND
ARTISTS

- 1 This act provides income tax exemptions for writers, composers, and artists.
- 2 This act shall take effect upon passage.
- 3

RESOLUTION OF THE CITY COUNCIL

No. 189

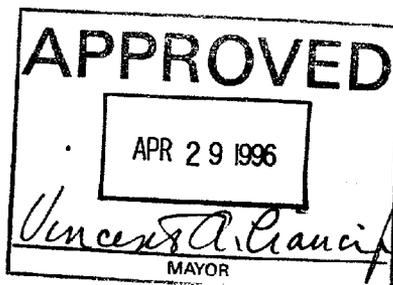
Approved April 29, 1996

RESOLVED, that the City Council endorses and urges passage by the General Assembly of Senate Bill 96-S 3042 and House Bill 96-H 8347 Relating to Tele-ponic Search Warrants and Anticipatory Search Warrants, in substantially the form attached.

IN CITY COUNCIL
APR 18 1996
READ AND PASSED

Evelyn V. Fargnoli
ACTING PRES.

Michael R. Clement
CLERK



IN CITY COUNCIL
MAR 21 1996
FIRST READING
REFERRED TO COMMITTEE ON

CLERK

THE COMMITTEE ON

Public Safety

Approval/Passage of
The Within Resolution

Chairman

APR 15 1996

Conrad L. ...

STATE OF RHODE ISLAND

96-H 8347

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 1996

AN ACT

RELATING TO TELEPHONIC APPLICATION FOR SEARCH
WARRANTS UNDER EXIGENT CIRCUMSTANCES AND THE
ISSUANCE OF AN ANTICIPATORY WARRANT

96-H 8347

Introduced By: Resp. Giannini, McCauley, Palangio,
Fox and Moura

Date Introduced: February 6, 1996

Referred To: Committee on Judiciary

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 12-5-3 of the General Laws of the General Laws in
2 Chapter 12-5 entitled "Search Warrants" is hereby amended to read as follows:

3 12-5-3. Issuance and Contents

4 (a) A warrant shall issue ~~only~~ upon complaint in writing or orally, under
5 oath of:

6 (1) A chief of police, deputy chief of police or other members of the
7 police force of any city or town, sheriff, or deputy sheriff of any county,
8 member of the division of state police, full time conservation officer of the
9 department of environmental management, or other person specifically
10 authorized by law to bring complaints for violation of the law which it is his
11 or her responsibility to enforce;

12 (2) Additionally, in the case of property stolen, embezzled, or obtained by
13 fraud or false pretenses, any person who has a right to the possessions of the
14 property.

15 ~~(b)(1) An oral application for a search warrant may be transmitted to a~~
16 Judge by telephone when exigent circumstances create a compelling reason
17 for an immediate search when the delay incident to obtaining a warrant by
18 written application would not be practicable. The reasons or circumstances
19 include danger of violence and injury to the police officers or others; risk of
20 subject's escape or the probability that, unless taken immediately, evidence
21 will be concealed or destroyed.

22 (2) In obtaining authorization over a telephone to conduct a search, the
23 applicant-police officer must (a) suitably identify himself; (b) specify the

96-H 8347

1 purpose of the request; (c) disclose the basis for the information he intends
2 to depart to the Judge and be placed under oath or affirmation by the Judge
3 before presenting any information.

4 (3) The Judge must (1) make a contemporaneous record of the application
5 either by tape, stenographic recording, or by adequate notes thereof; (2)
6 make a contemporaneous record or notation of the factual determinations as
7 to exigent circumstances and probable cause; (3) memorializes specific
8 terms of his authorization to search and (4) issue a written confirmation
9 search warrant promptly after such authorization and file that warrant
10 together with all documents evidencing the oral application and
11 authorization with the Clerk of Court.

12 (c) A so-called anticipatory warrant based upon a written complaint and
13 supported by probable cause may be issued to take effect, not upon
14 issuance, but at a specified future time, or at the happening of a specific
15 future event. An anticipatory warrant must be executed within a reasonable
16 time after issuance.

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

EXPLANATION OF
AN ACT RELATING TO
TELEPHONIC APPLICATION FOR SEARCH WARRANTS
UNDER EXIGENT CIRCUMSTANCES AND THE ISSUANCE
OF AN ANTICIPATORY WARRANT

* * *

1 This act provides for written application for a search warrant. It also
2 provides for an oral application for a search warrant under exigent circumstances.
3 It also provides for the issuance of an anticipatory warrant to take effect at a future
4 time or upon the happening of a specific event. This act shall take effect upon
5 passage.

STATE OF RHODE ISLAND

96-S 3042

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 1996

AN ACT

RELATING TO TELEPHONIC APPLICATION FOR SEARCH WARRANTS UNDER EXIGENT CIRCUMSTANCES AND THE ISSUANCE OF AN ANTICIPATORY WARRANT

96-S 3042

Introduced By: Senators Kells and Goodwin

Date Introduced: February 6, 1996

Referred To: Senate Committee on Judiciary

It is enacted by the General Assembly as follows:

- 1 SECTION 1. Section 12-5-3 of the General Laws of the General Laws in
- 2 Chapter 12-5 entitled "Search Warrants" is hereby amended to read as follows:
- 3 12-5-3. Issuance and Contents
- 4 (a) A warrant shall issue ~~only~~ upon complaint in writing or orally, under
- 5 oath of:
- 6 (1) A chief of police, deputy chief of police or other members of the
- 7 police force of any city or town, sheriff, or deputy sheriff of any county,
- 8 member of the division of state police, full time conservation officer of the
- 9 department of environmental management, or other person specifically
- 10 authorized by law to bring complaints for violation of the law which it is his
- 11 or her responsibility to enforce;
- 12 (2) Additionally, in the case of property stolen, embezzled, or obtained by
- 13 fraud or false pretenses, any person who has a right to the possessions of the
- 14 property.
- 15 (b)(1) An oral application for a search warrant may be transmitted to a
- 16 Judge by telephone when exigent circumstances create a compelling reason
- 17 for an immediate search when the delay incident to obtaining a warrant by
- 18 written application would not be practicable. The reasons or circumstances
- 19 include danger of violence and injury to the police officers or others; risk of
- 20 subject's escape or the probability that, unless taken immediately, evidence
- 21 will be concealed or destroyed.
- 22 (2) In obtaining authorization over a telephone to conduct a search, the
- 23 applicant-police officer must (a) suitably identify himself; (b) specify the

96-S 3042

1 purpose of the request; (c) disclose the basis for the information he intends
2 to depart to the Judge and be placed under oath or affirmation by the Judge
3 before presenting any information.
4 (3) The Judge must (1) make a contemporaneous record of the application
5 either by tape, stenographic recording, or by adequate notes thereof; (2)
6 make a contemporaneous record or notation of the factual determinations as
7 to exigent circumstances and probable cause; (3) memorializes specific
8 terms of his authorization to search and (4) issue a written confirmation
9 search warrant promptly after such authorization and file that warrant
10 together with all documents evidencing the oral application and
11 authorization with the Clerk of Court.
12 (c) A so-called anticipatory warrant based upon a written complaint and
13 supported by probable cause may be issued to take effect, not upon
14 issuance, but at a specified future time, or at the happening of a specific
15 future event. An anticipatory warrant must be executed within a reasonable
16 time after issuance.
17 SECTION 2. This act shall take effect upon passage.

EXPLANATION OF
AN ACT RELATING TO
TELEPHONIC APPLICATION FOR SEARCH WARRANTS
UNDER EXIGENT CIRCUMSTANCES AND THE ISSUANCE
OF AN ANTICIPATORY WARRANT

* * *

1 This act provides for written application for a search warrant. It also
2 provides for an oral application for a search warrant under exigent circumstances.
3 It also provides for the issuance of an anticipatory warrant to take effect at a future
4 time or upon the happening of a specific event. This act shall take effect upon
5 passage.

2