

THE CITY OF PROVIDENCE  
STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

# RESOLUTION OF THE CITY COUNCIL

No. 238

Approved May 11, 2001

RESOLVED, That the Members of the Providence City Council  
hereby endorse and urge Passage by the General Assembly of Senate Bill  
2001-S 0754 and House Bill 2001-H 5828 Relating to Taxation- Tax Sales,  
in substantially the form attached.

IN CITY COUNCIL  
MAY 10, 2001  
READ AND PASSED

Balbir D. Young  
PRES., *At-Large*  
Richard S. Clement  
CLERK

APPROVED

MAY 11 2001  
Vincent D. Cianci  
MAYOR

READ AND PASSED  
IN CITY COUNCIL

BP

CLERK

IN CITY COUNCIL  
APR 5 2001  
FIRST READING  
REFERRED TO COMMITTEE ON  
STATE LEGISLATION

*Mitchell L. Cleary* CLERK  
BP

THE COMMITTEE ON  
*State Legislation*  
Recommends Approval  
*Carol Bestwick*  
May 2, 2001 CLERK

*Concedina Allen (By request)*

LC01683

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

01-H 5828

JANUARY SESSION, A.D. 2001

A N A C T

RELATING TO TAXATION - TAX SALES

2001-H 5828

Introduced By: Reps. Fox, Slater and Lima

Date Introduced: February 6, 2001

Referred To: Committee on 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"  
2   is 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 ~~nor 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.

LC01683

**01-H 5828**

EXPLANATION

BY THE LEGISLATIVE COUNCIL

OF

A N A C T

RELATING TO TAXATION - TAX SALES

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- 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.

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LC01683  
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LC02327

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

01-S 0754

JANUARY SESSION, A.D. 2001

A N A C T

RELATING TO TAXATION - TAX SALES

01-S 0754

Introduced By: Senators Ruggerio and Goodwin

Date Introduced: February 14, 2001

Referred To: Senate Committee on 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"  
2   is 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.

LC02327

# 01-S 0754

EXPLANATION

BY THE LEGISLATIVE COUNCIL

OF

A N A C T

RELATING TO TAXATION - TAX SALES

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- 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.

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