

RESOLUTION OF THE CITY COUNCIL

No. 251

Approved June 1, 1992

WHEREAS, the City Council of the City of Providence recognizes the importance of collection of local property excise and tangible property taxes; and

WHEREAS, the City Council of the City of Providence acknowledges that the Division of Taxation can assist in the collection of the aforementioned taxes by withholding sales tax permits from businesses not paying taxes, if provided with a list by the Tax Collector;

NOW, THEREFORE, BE IT RESOLVED, That the City Council of the City of Providence requests that the Rhode Island General Assembly enact Senate Bill 92-S 1804 entitled: "AN ACT RELATING TO TAXATION--COLLECTION OF TAXES ON BUSINESSES," provided that the content remains substantially the same as set forth in the attached Act.

IN CITY COUNCIL

MAY 21 1992
READ AND PASSED

Joseph A. Rosinelli
PRES.
Michael R. Clement
CLERK



Greenland House (By Request)

RS1392

92-S 1804

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 1992

A N A C T

RELATING TO TAXATION -- COLLECTION OF
TAXES ON BUSINESSES

92 - 1804

Introduced By: Senator John McBurney, III

Date Introduced: February 4, 1992

Referred To: Senate Committee on Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. CHAPTER 44-7 OF THE GENERAL LAWS ENTITLED "COLLECTION
2 OF TAXES GENERALLY" IS HEREBY AMENDED BY ADDING THERETO THE FOLLOWING
3 SECTION:
4 44-7-28. Enforcement of personal property tax, excise tax, and
5 tangible property taxes levied against holders of retail license. --
6 On or before October 31 in each year, the collector of taxes of each
7 city or town shall furnish the division of taxation of the department
8 of administration, with a list showing the names and addresses of each
9 holder of a license to operate a business at retail within said city
10 or town, whose personal property tax and/or excise tax on motor vehi-
11 cles and/or tangible property tax, the assessment of which was made
12 the prior December 31, and the tax levied in the current year remain-
13 ing unpaid as of the date of such list.

14 Thereafter, the collector of taxes in each city or town shall, at
15 times and in the manner prescribed by the director of the division of
16 taxation, furnish to the division of taxation, the names and addresses
17 of such individuals or persons whose names appeared on such list, who

92-S 1804

1 had subsequently paid such taxes, and the division shall remove from
2 such list the names and addresses of such individuals or persons. No
3 city or town treasurer or tax collector shall refuse to accept taxes
4 to remove the names and addresses of the license holder thereof from
5 such list because of any other taxes owing said city or town. No
6 person, corporation, partnership, joint-stock company or association
7 whose name appears on such list and whose name has not been subse-
8 quently removed from such list as aforesaid shall be permitted issu-
9 ance or renewal of a sales tax permit, issued pursuant to the division
10 of taxation, until all such taxes and attendant penalties have been
11 paid in full and such payment has been certified to the division of
12 taxation by the tax collector. The provisions of this section shall
13 not be construed so as to prevent the payment of taxes in quarterly
14 installments as provided in chapter 5 of title 44.

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

RS1392

EXPLANATION

BY THE LEGISLATIVE COUNCIL

OF

AN ACT

RELATING TO TAXATION -- COLLECTION OF
TAXES ON BUSINESSES

This act would permit the division of taxation to assist in the collection of local property excise, and tangible property taxes levied against businesses by withholding sales tax permits from those businesses not paying such taxes.

This act would take effect upon passage.

RS1392
