

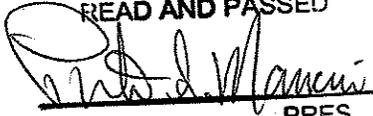
# RESOLUTION OF THE CITY COUNCIL

*No. 77*

*Approved February 23, 2009*

RESOLVED, That the Members of the Providence City Council hereby Endorse and Urge Passage by the General Assembly of House Bill 2009-H 5238, Relating to Taxation – Payment of Local Taxes, which would allow the City of Providence to charge interest on unpaid quarterly taxes and require that only the unpaid quarterly payments be due and payable.

IN CITY COUNCIL  
FEB 19 2009  
READ AND PASSED

  
PRES.

  
CLERK

APPROVED



MAYOR

2/23/09

2009 -- H 5238

LC00697

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2009

AN ACT

RELATING TO TAXATION -- PAYMENT OF LOCAL TAXES

Introduced By: Representatives McCauley, Diaz, Williams, Carnevale, and Slater

Date Introduced: January 28, 2009

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.** -- The option shall be expressed in  
4 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 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, ~~and 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 SECTION 2. This act shall take effect upon passage.

LC00697

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 add the city of Providence to the list of municipalities that may charge
- 2 interest on unpaid quarterly local tax bills.
- 3           This act would take effect upon passage.

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LC00697  
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