

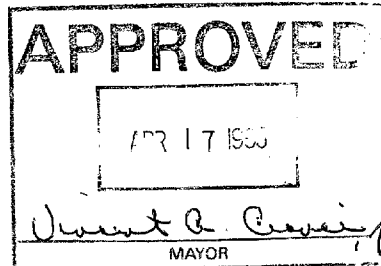
RESOLUTION OF THE CITY COUNCIL

No. 263

Approved April 17, 1995

RESOLVED, That the City Council endorses and urges passage by the General Assembly of House Bill 95-H 5791 relating to the City of Providence Property Tax Exemption, in substantially the form attached.

IN CITY COUNCIL
APR 6 1995
READ AND PASSED
Evelyn V. Fargnoli
ACTING PRES.
Michael L. Clement
CLERK



LC498

STATE OF RHODE ISLAND

95-H 5791

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 1995

A N A C T

RELATING TO THE CITY OF PROVIDENCE -- PROPERTY TAX EXEMPTION

95-H 5791

Introduced By: Reps. Palangio, McCauley,
Fox, Moura and S. Smith
Date Introduced: February 7, 1995

Referred To: Committee on Corporations

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-3-3 of the General Laws in Chapter 44-3
2 entitled "Property Subject to Taxation" is hereby amended to read as
3 follows:

4 44-3-3. Property exempt. -- The following property shall be ex-
5 empt from taxation:

6 (1) Property belonging to the state except as provided in section
7 44-4-4.1;

8 (2) Lands ceded or belonging to the United States;

9 (3) The bonds and other securities issued and exempted from taxa-
10 tion by the government of the United States, or of this state;

11 (4) Real estate, used exclusively for military purposes, owned by
12 chartered or incorporated organizations approved by the adjutant gen-
13 eral, and composed of members of the national guard, the naval mili-
14 tia, or the independent chartered military organizations;

15 (5) Buildings for free public schools, buildings for religious
16 worship, and the land upon which they stand and immediately surround-
17 ing them, to an extent not exceeding five (5) acres so far as the

1 buildings and land are occupied and used exclusively for religious or
2 educational purposes† , provided, however, that any buildings, land
3 and/or personal property acquired within the city of Providence by any
4 entity for religious worship on or after January 1, 1995, shall not be
5 exempt from taxation and shall retain its taxable status.

6 (6) Dwelling houses and the land on which they stand, not exceed-
7 ing one acre in size, or the minimum lot size for zone in which the
8 dwelling house is located, whichever is the greater, owned by or held
9 in trust for any religious organization and actually used by its
10 officiating clergymen, to an amount not exceeding one hundred fifty
11 thousand dollars (\$150,000) for each house and land so owned and used†
12 , provided, however, that any dwelling houses and land on which they
13 stand acquired within the city of Providence on or after January 1,
14 1995, shall not be exempt from taxation and shall retain its taxable
15 status.

16 (7) The intangible personal property owned by, or held in trust
17 for, any religious or charitable organization, if the principal or
18 income shall be used or appropriated for religious or charitable pur-
19 poses;

20 (8) The buildings and personal estate owned by any corporation
21 used for a school, academy, or seminary of learning, and of any
22 incorporated public charitable institution, and the land upon which
23 the buildings stand and immediately surrounding them to an extent not
24 exceeding one acre, so far as they are used exclusively for educa-
25 tional purposes, but no property or estate whatever shall hereafter be
26 exempt from taxation in any case where any part of the income or prof-
27 its thereof or of the business carried on thereon is divided among its
28 owners or stockholders† , and further provided that the buildings and
29 personal estate acquired by any such corporation or incorporated
30 public charitable institution, and any surrounding land, acquired
31 within the city of Providence for educational purposes on or after
32 January 1, 1995 shall not be exempt from taxation and shall retain its
33 taxable status;

1 (9) The estates, persons, and families of the president and pro-
2 fessors for the time being of Brown University for not more than ten
3 thousand dollars (\$10,000) for each officer, his estate, person, and
4 family included;

5 (10) Property especially exempt by charter unless the exemption
6 shall have been waived in whole or in part;

7 (11) Lots of land used exclusively for burial grounds;

8 (12) The property, real and personal, held for or by an incorpo-
9 rated library, society, or any free public library, or any free public
10 library society, so far as the property shall be held exclusively for
11 library purposes, or for the aid or support of the aged poor, or for
12 the aid or support of poor friendless children, or for the aid or sup-
13 port of the poor generally, or for a hospital for the sick or dis-
14 abled; provided, however, that any real or personal estate acquired
15 for hospital purposes acquired within the city of Providence on or
16 after July 1, 1995, shall not be exempt from taxation and shall retain
17 its taxable status;

18 (13) The real or personal estate belonging to or held in trust
19 for the benefit of incorporated organizations of veterans of any war
20 in which the United States has been engaged, the parent body of which
21 has been incorporated by act of congress, to the extent of two hundred
22 and fifty thousand dollars (\$250,000) if actually used and occupied by
23 the association; provided, however, that the city council of the city
24 of Cranston may by ordinance exempt the real or personal estate as de-
25 scribed above located within the city of Cranston to the extent of
26 five hundred thousand dollars (\$500,000.);

27 (14) The property real and personal, held for or by the fraternal
28 corporation, association, or body created to build and maintain a
29 building or buildings for its meetings or the meetings of the general
30 assembly of its members, or subordinate bodies of the fraternity, and
31 for the accommodation of other fraternal bodies or associations, the
32 entire net income of which real and personal property is exclusively
33 applied or to be used to build, furnish, and maintain an asylum or

1 asylums, a home or homes, a school or schools, for the free education
2 or relief of the members of the fraternity, or for the relief, support
3 and care of worthy and indigent members of the fraternity, their
4 wives, widows, or orphans, and any fund given or held for the purpose
5 of public education, almshouses, and the land and buildings used in
6 connection therewith;

7 (15) The real estate and personal property of any incorporated
8 volunteer fire engine company in active service;

9 (16) The estate of any person who in the judgment of the assess-
10 sors is unable from infirmity or poverty to pay the tax; any person
11 claiming the exemption aggrieved by an adverse decision of an assessor
12 shall appeal the decision to the local board of tax review, and there-
13 after according to the provisions of section 44-5-26;

14 (17) The household furniture and family stores of a housekeeper
15 in the whole, including clothing, bedding, and other white goods,
16 books, and all other tangible personal property items which are common
17 to the normal household;

18 (18) The improvements made to any real property to provide a
19 shelter and fall-out protection from nuclear radiation, to the amount
20 of one thousand five hundred dollars (\$1,500) thereof; provided, that
21 the improvements meet applicable standards for shelter construction
22 established from time to time by the Rhode Island defense civil
23 preparedness agency. The improvements shall be deemed to comply with
24 the provisions of any building code or ordinance with respect to the
25 materials or the methods of construction used therein and any shelter
26 or the establishment thereof shall be deemed to comply with the provi-
27 sions of any zoning code or ordinance;

28 (19) Aircraft for which the fee required by section 1-4-2 of the
29 general laws has been paid to the tax administrator;

30 (20) Manufacturer's inventory;

31 (a) For the purposes of sections 44-4-10, 44-5-3, 44-5-20, and
32 44-5-38, a person is deemed to be a manufacturer within a city or town
33 within this state if that person uses any premises, room, or place

1 therein primarily for the purpose of transforming raw materials into a
2 finished product for trade through any or all of the following opera-
3 tions: adapting, altering, finishing, making, and ornamenting; pro-
4 vided, however, that public utilities, building and construction con-
5 tractors, warehousing operations including distribution bases or out-
6 lets of out-of-state manufacturers, fabricating processes incidental
7 to warehousing or distribution of raw materials such as alteration of
8 stock for the convenience of a customer, shall be excluded from this
9 definition.

10 (b) For the purpose of sections 44-3-3, 44-4-10, and 44-5-38, the
11 term "manufacturer's inventory" or any similar term shall mean and
12 include his or her raw materials, his or her work in process, and fin-
13 ished products which have been manufactured by the manufacturer in
14 this state, and not sold, leased, or traded by the manufacturer or the
15 title or right to possession thereof otherwise divested, provided,
16 however, that the term shall not include any finished products which
17 are held by the manufacturer in any retail store or other similar
18 selling place operated by the manufacturer whether or not retail
19 establishment is located in the same building in which the manufac-
20 turer operates his manufacturing plant.

21 (c) For the purpose of section 44-11-2 entitled "Business corpo-
22 ration tax," a manufacturer is a person whose principal business in
23 this state consists of transforming raw materials into a finished
24 product for trade through any or all of the operations described in
25 subdivision (a) of this subdivision. A person will be deemed to be
26 thus principally engaged if the gross receipts which that person
27 derived from the manufacturing operations in this state during the
28 calendar year or fiscal year mentioned in section 44-11-1 amounted to
29 more than fifty percent (50%) of the total gross receipts which that
30 person derived from all his or her business activities in which that
31 person engaged in this state during the taxable year. For the purpose
32 of computing the percentage, gross receipts derived by a manufacturer
33 from the sale, lease, or rental of finished products manufactured by

1 the manufacturer in this state, even though his or her store or other
2 selling place therein may be at a different location from the location
3 of his or her manufacturing plant in this state, shall be deemed to
4 have been derived from manufacturing.

5 (d) Within the meaning of the preceding paragraphs of this sub-
6 division, the term "manufacturer" shall also include persons who are
7 principally engaged in any of the general activities respectively
8 coded and listed as establishments engaged in manufacturing in the
9 standard industrial classification manual prepared by the technical
10 committee on industrial classification, office of statistical stan-
11 dards, executive office of the president, United States bureau of the
12 budget, as revised from time to time, but eliminating as manufacturers
13 those persons, who, because of their limited type of manufacturing ac-
14 tivities, are classified in the manual as falling within a trade
15 rather than an industrial classification of manufacturers. Among those
16 thus eliminated, and accordingly also excluded as manufacturers within
17 the meaning of this subdivision, are persons primarily engaged in
18 selling, to the general public, products produced on the premises from
19 which they are sold, such as neighborhood bakeries, candy stores, ice
20 cream parlors, shade shops, and custom tailors, except, however, that
21 a person who manufactures bakery products for sale primarily for home
22 delivery, or through one or more nonbaking retail outlets, and whether
23 or not retail outlets are operated by the person, shall be a manufac-
24 turer within the meaning of this subdivision.

25 (e) The term "person" shall mean and include, as appropriate, a
26 person, partnership, or corporation.

27 (f) The department of administration shall provide to the local
28 assessors such assistance as is necessary in determining the proper
29 application of the foregoing definitions.

30 (21) Real and tangible personal property acquired to provide a
31 treatment facility used primarily to control the pollution or contami-
32 nation of the waters or the air of the state, as defined in chapter 12
33 of title 46 and chapter 25 of title 23, respectively, the facility

1 having been constructed, reconstructed, erected, installed, or ac-
2 quired in furtherance of federal or state requirements or standards
3 for the control of water or air pollution or contamination, and certi-
4 fied as approved in an order entered by the director of environmental
5 management. The property shall be exempt as long as it is operated
6 properly in compliance with the order of approval of the director of
7 environmental management, provided further, that any grant of the ex-
8 emption by the director of environmental management in excess of ten
9 (10) years shall be approved by the city or town in which such prop-
10 erty is situated. This provision shall apply only to the water and air
11 pollution control properties and facilities installed for the treat-
12 ment of waste waters and air contaminants resulting from industrial
13 processing; furthermore, it shall apply only to water or air pollution
14 control properties and facilities placed in operation for the first
15 time after April 13, 1970;

16 (22) New manufacturing machinery and equipment acquired or used
17 by a manufacturer and purchased after December 31, 1974. Manufac-
18 turing machinery and equipment is defined:

19 (a) As that machinery and equipment which is used exclusively in
20 the actual manufacture or conversion of raw materials or goods in the
21 process of manufacture by a manufacturer as set forth in subdivision
22 (20) of this section, and machinery, fixtures, and equipment used
23 exclusively by a manufacturer for research and development or for
24 quality assurance of its manufactured products; and

25 (b) As that machinery and equipment which is partially used in
26 the actual manufacture or conversion of raw materials or goods in pro-
27 cess of manufacture by a manufacturer as set forth in subdivision (20)
28 of this section, and machinery, fixtures, and equipment used by a
29 manufacturer for research and development or for quality assurance of
30 its manufactured products, to the extent to which the machinery and
31 equipment is used for the manufacturing processes, research, and
32 development or quality assurance. In the instances where machinery
33 and equipment is used in both manufacturing and/or research, and

1 development, and/or quality assurance activities and nonmanufacturing
2 activities, the assessment on machinery and equipment shall be pro-
3 rated by applying the percentage of usage of the equipment for the
4 manufacturing, research, and development and qualify assurance activi-
5 ty to the value of the machinery and equipment for purposes of taxa-
6 tion, and the portion of the value used for manufacturing, research,
7 and development, and quality assurance shall be exempt from taxation.
8 The burden of demonstrating this percentage usage of machinery and
9 equipment for manufacturing and for research, and development, and/or
10 quality assurance of its manufactured products shall rest with manu-
11 facturer.

12 (23) Precious metal bullion, meaning thereby any elementary metal
13 which has been put through a process of melting or refining, and which
14 is in such state or condition that its value depends upon its content
15 and not upon its form. The term does not include fabricated precious
16 metal which has been processed or manufactured for some one or more
17 specific and customary industrial, professional, or artistic uses;

18 (24) Hydroelectric power generation equipment, which includes but
19 is not limited to, turbines, generators, switchgear, controls, moni-
20 toring equipment, circuit breakers, transformers, protective relaying,
21 bus bars, cables, connections, trash racks, headgates, and conduits.
22 The hydroelectric power generation equipment must have been purchased
23 after July 1, 1979 and acquired or used by a person or corporation who
24 owns or leases a dam and utilizes the equipment to generate hydroelec-
25 tric power;

26 (25) Subject to authorization by formal action of the council of
27 any city or town, any real or personal property owned by, held in
28 trust for, or leased to an organization incorporated under chapter 6
29 of title 7, as amended, or an organization meeting the definition of
30 "charitable trust" set out in section 18-9-4, as amended, or an orga-
31 nization incorporated under the not for profits statutes of another
32 state or the District of Columbia, the purpose of which is the con-
33 serving of open space, as that term is defined in title 45, chapter

1 36, as amended, provided the property is used exclusively for the pur-
2 poses of the organization;

3 (26) Tangible personal property, the primary function of which is
4 the recycling, reuse, or recovery of materials (other than precious
5 metals, as defined in section 44-18-30 (Y) (1) from or the treatment
6 of "hazardous wastes", as defined in section 23-19.1-4, where the
7 "hazardous wastes" are generated primarily by the same taxpayer and
8 where the personal property is located at, in, or adJoint Committee on
9 Accounts and Claims sent to a generating facility of the taxpayer. The
10 taxpayer may, but need not, procure an order from the director of the
11 department of environmental management certifying that the tangible
12 personal property has such function, which order shall effect a con-
13 clusive presumption that the tangible personal property qualifies for
14 the exemption hereunder. If any information relating to secret pro-
15 cesses or methods of manufacture, production, or treatment is dis-
16 closed to the department of environmental management only to procure
17 an order is a "trade secret" as defined in section 28-21-10(b), it
18 shall not be open to public inspection or publicly disclosed unless
19 disclosure is otherwise required under chapter 21 of title 28 or chap-
20 ter 24.4 of title 23.

21 (27) Motorboats as defined in section 46-22-2 for which the
22 annual fee required in section 46-22-4 has been paid.

23 (28) The real and personal property of Providence Performing Arts
24 Center, a Rhode Island non-business corporation as of December 31,
25 1986.

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

LC498

95-H 5791

EXPLANATION

BY THE LEGISLATIVE COUNCIL

OF

AN ACT

RELATING TO THE CITY OF PROVIDENCE -- PROPERTY TAX EXEMPTION

- 1 This act would tax property acquired by otherwise tax exempt
- 2 entities within the city of Providence if the property was ac-
- 3 quired after January 1, 1995.
- 4 This act would take effect upon passage.

LC498

RESOLUTION OF THE CITY COUNCIL

No. 264

Approved April 17, 1995

RESOLVED, That the City Council endorses and urges passage by the General Assembly of Senate Bill 95-S 1090 relating to Public Weighers, in substantially the form attached.

IN CITY COUNCIL
APR 6 1995
READ AND PASSED
Evelyn V. Fargnoli
ACTING PRES.
Michael L. Clement
CLERK

APPROVED
APR 17 1995
Vincent A. Crivello
MAYOR

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY 95-S 1090

JANUARY SESSION, A.D. 1995

AN ACT

RELATING TO PUBLIC WEIGHERS

95-S 1090

Introduced By: Senators Perry, Roney
Palazzo and Walton

Date Introduced: February 16, 1995

Referred To: Senate Committee on
Corporations

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 47-8-1. of the General Laws in Chapter 8 entitled
 2 "Gasoline and Petroleum Products" is hereby amended to read as follows:
 3 47-8-1. Testing of measuring devices - Forbidding use - Fee. - The
 4 director of labor is hereby authorized and directed to have tested all gasoline
 5 measuring devices used in the sale of gasoline, and electronic checkout scanners.
 6 from time to time, as in his or her judgment it may be deemed necessary, to
 7 prevent fraud or deception in the use of these devices or to insure the accurate
 8 measurement ~~of gasoline~~ in the sale. Any certified town or city sealer of weights,
 9 measures, and balances of any assigned sealer shall have authority to condemn and
 10 forbid the use of any gasoline measuring device for the sale of gasoline in his or
 11 her respective town or city, to which he or she has been assigned, or until the
 12 device has been duly tried and sealed, or until the gasoline measuring device or
 13 electronic checkout scanner has been equipped with such an attachment,
 14 contrivance, or apparatus as will insure the correct and proper functioning of the
 15 measuring device for the sale ~~of the gasoline~~ by accurate measurement. For the
 16 testing ~~and sealing and/or approving~~ of a gasoline measuring device, a fee of ~~three~~
 17 ten dollars ~~(\$3.00) (\$10.00)~~ shall be paid. Where dispensers may have the
 18 capability of dispensing multi-grades of products and the metering mechanism of
 19 said dispenser has been tested and/or approved a fee of five dollars (\$5.00) shall be
 20 paid to the certified sealer for checking price computations on the multi-grades.
 21 Fees stated herein shall not apply to section 47-1-5.1, unless otherwise stated in a
 22 47-1-5.1, except in the city of Providence where the sealer shall have the authority
 23 to remove and replace any lead seal on any gasoline measuring device and to
 24 charge an additional fee of three dollars for that service. All gasoline measuring
 25 devices or electronic checkout scanners shall meet the requirements of that current
 26 year NIST Handbook 44. Whenever a device is found to be incorrect the device
 27 shall be so marked 'not sealed' or a 'condemned tag' shall be placed through the

95-S 1090

1 dispensing nozzle or across the electronic checkout scanner and its use forbidden
2 until such time as the device meets the requirements hereinstated.

3 SECTION 2. This Act shall take effect upon its passage.

EXPLANATION OF AN ACT RELATING TO PUBLIC WEIGHERS

* * *

1 This act would increase the fees for the testing of measuring devices.
2 specifically gas pumps, to eight dollars from three dollars.

3 This act also enables city or town sealer of weights, measures and balances
4 to test electronic checkout scanners.

5 This Act shall take effect upon its passage.
6