

CHAPTER 2024-10

No. 154 AN ORDINANCE AMENDING CHAPTER 21 "REVENUE AND FINANCE",
OF THE PROVIDENCE CODE OF ORDINANCES, TO ADD ARTICLE
XVIII, "TAX AMNESTY PERIOD"

Approved April 5, 2024

Be it ordained by the City of Providence:

WHEREAS, The State of Rhode Island adopted R.I. General Laws § 44-5-88, enabling City Councils to adopt, by Ordinance, the terms of a local tax amnesty period for the collection of delinquent tangible personal property and motor vehicle tax bills.

Now Therefore, Be it ordained by the City of Providence:

Section 1. Chapter 21, "Revenue and Finance," is hereby amended to add Article XVIII, "Tax Amnesty Period" as follows:

21-312. Tax Amnesty

- (a) As authorized in R.I. Gen. Laws § 44-5-88, the tax collector is hereby authorized to waive interest and penalties on overdue tangible personal property taxes and motor vehicle taxes during two (2) separate sixty (60) day periods in fiscal year 2024. Any request for a waiver of interest and penalties must be made in writing, signed and dated by the taxpayer and submitted to the tax collector within the waiver periods outlined in subsection (e) below. The tax collector shall provide the form requesting a waiver for interest and penalties on overdue tangible taxes and motor vehicle taxes.
- (b) The decision of the tax collector shall be rendered in writing and contain a notice to the City Council. The tax collector may only approve an application for a waiver of interest and penalties in cases where the taxpayer/applicant has paid in full the principle amount of taxes owed prior to or at the time of the application, providing that they meet the requirements as determined by the tax collector.
- (c) If the taxpayer receives an adverse decision from the tax collector, the taxpayer/applicant shall immediately pay the interest and penalties owed which are the subject of the claim and may within ten (10) business days from the date of the decision, file a claim for reimbursement with the City Council. No such claim shall be granted unless the taxpayer has paid all interest and penalties on overdue tangible taxes and motor vehicle taxes.
- (d) Any request for reimbursement for interest and penalties made to the City Council pursuant to subsection (c) and that is in compliance with the criteria outlined in subsections (a), (b) and (c) above may be granted by the City Council.
- (e) The first fiscal year 2024 sixty (60) day period shall run from May 1, 2024, through and including June 30, 2024.
- (f) No waivers of interest and penalties for any taxes owed in fiscal year 2024 shall be granted.

Section 2. This Ordinance shall take effect upon passage.

IN CITY COUNCIL
MAR 21 2024
FIRST READING
READ AND PASSED

Ima L. Mastrosanni
CLERK

IN CITY
COUNCIL
APR 04 2024
FINAL READING
READ AND PASSED

Rachel M. Miller
RACHEL M. MILLER, PRESIDENT
Ima L. Mastrosanni
CLERK

I HEREBY APPROVE.

Brett P. Smith
Mayor

Date: *4/5/24*