

THE CITY OF PROVIDENCE
STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

RESOLUTION OF THE CITY COUNCIL

No. 261

Approved April 21, 1987

RESOLVED, that the City Council urge the passage by the General Assembly of that Act entitled:

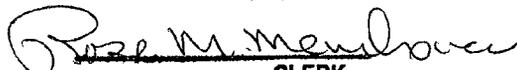
AN ACT AMENDING CHAPTER 44-25 OF THE GENERAL LAWS WITH RESPECT TO THE REAL ESTATE CONVEYANCE TAX

which allows the cities and towns to impose a tax on the gain realized from the speculated purchase and sale of residential real property in the state's cities.

IN CITY COUNCIL
APR 16 1987

READ AND PASSED


PRES.


CLERK



IN CITY COUNCIL
APR 2 1987
FIRST READING
REFERRED TO COMMITTEE ON

FINANCE

Rose M. Mendonca CLERK

THE COMMITTEE ON
FINANCE

Approves Passage of
The Within Resolution

Rose M. Mendonca
Chairman

APR 2 1987

*Councilman Blavin, Councilman Dillar,
Councilwoman Sargnoli (By Request)*

S T A T E O F R H O D E I S L A N D

I N G E N E R A L A S S E M B L Y

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A N A C T

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G E N E R A L L A W S W I T H R E S P E C T T O
T H E R E A L E S T A T E C O N V E Y A N C E T A X

Introduced By:

Date Introduced:

Referred To:

It is enacted by the General Assembly as follows:

SECTION 1. It is hereby found and declared that: (a) speculative purchase and sale of residential real property is occurring in many of the urban areas of the state; (b) the speculative purchase and sale of residential real property jeopardizes the ability of the citizens of the state to obtain decent and affordable housing; (c) the speculative purchase and sale of residential real property affects the stability of many residential districts in the urban areas of the state; (d) the public welfare of the state requires that measures be taken to deter the speculative purchase and sale of residential real property by eliminating some of the profit gained

thereby; and (e) the determination of which urban areas are particularly affected by the speculative purchase and sale of residential real property is best left to the city councils and mayors of the state's cities.

SECTION 2. Pursuant to the legislative findings and determinations set forth above, Chapter 44-25 of the General Laws entitled "Real Estate Conveyance Act" is hereby amended by adding the following sections thereto.

44-25-9. Short title. - Sections 44-25-9 through 44-25-15 may be referred to as the "Anti-Speculation Real Estate Conveyance Tax Act".

44-25-10. Definitions and construction. - When used in §44-25-9 through §44-25-15

(a) The term "deed" means any deed, instrument or other writing by which any lands, tenements, or other real property is transferred or conveyed.

(b) The term "gain" means the value of the consideration received from the sale of residential real property reduced by: (i) the costs and other expenses of sale; and (ii) the cost of the residential property sold and of any additions or improvements made thereto.

(c) The terms "purchase", "sale", or "transfer" shall be construed to refer only to transactions in which gain or loss is realized for purposes of the laws of the United States relating to federal income taxes; and the foregoing reference to the laws of the United States will mean the laws of the United States as amended from time to time, except that if this definition and reference should ever be declared unconstitutional, then to such laws as existed on January 1, 1987.

(d) The term "residential real property" means any building or structure which contains less than six residential units.

(e) The term "residential unit" means a portion of a building or structure intended or used for habitation and containing sleeping, cooking and toilet facilities.

(f) The term "speculative resale" means the sale of residential real property which has been held for a period of less than 18 months from the date of its purchase.

44-25-11. Tax imposed. - (a) In addition to the tax imposed by §44-25-1 hereof, there will be imposed on each deed effecting the speculative resale of residential real property. The tax will be at the rate of that percentage of the gain realized by the person making the sale as follows:

<u>If the property has been held for -</u>	<u>The tax is -</u>
Less than 6 months	15 per cent of the gain
Less than 12 months but 6 months or more	10 per cent of the gain
Less than 18 months but 12 months or more	5 per cent of the gain

In the absence of a written agreement to the contrary, the tax shall be paid by the person identified as the grantor in the deed.

(b) The tax imposed by subsection (a) hereof will be imposed on deeds transferring residential real property in cities with respect to which the city council, upon the written

request of the mayor of the city, has found and determined that the speculative purchase and sale of residential real property within that city is jeopardizing the ability of residents of the city to obtain decent and affordable housing and is affecting the stability of residential districts in the city. Forthwith upon making the finding and determination referred to herein, the city council will transmit to the tax administrator a copy of the same together with its written request that the tax imposed by subsection (a) hereof be imposed within the boundaries of the city. Thereupon, the tax shall become effective with respect to deeds delivered on or after the latest of: (i) the date set forth in the written request hereinbefore referred to, (ii) the 60th day after the tax administrator's receipt of such written request, or (iii) January 1, 1988.

(c) In the event that no consideration or other value is actually given for the transfer of the residential real property, the deed shall contain a statement to the effect that the consideration is such that no documentary stamps are required.

44-25-12. Exemptions. - (a) The tax imposed by §44-25-11 shall be subject to the exemptions set forth in §44-25-2.

(b) In addition, the tax imposed by §44-25-11 shall not apply to the sale of residential real property by a person who, for substantially the entire period preceding the speculative resale, has been a bona fide occupant of the residential real property being sold or a residential unit contained therein.

44-25-13. Administration. - (a) The tax imposed by §44-25-11 shall be administered by the tax administrator, shall be paid and enforced in accordance with, and shall, in all other respects be subject to, the provisions of §44-25-3 through §44-25-8 hereof but excluding §44-25-4(b).

(b) Any deed presented for recording shall be accompanied by a sworn statement, signed by the person identified as the grantor in the deed, in such form as the tax administrator may prescribe, setting forth: (i) the date upon which the property was acquired by the grantor and the date of its sale or other disposition, (ii) the calculation of the tax imposed by §44-25-11, and (iii) such other information as may be required by the tax administrator or deemed necessary to enforce the tax.

44-25-14. Agents. - Forthwith upon the tax administrator's receipt of the finding and determination and written request of a city council, as provided for in §45-25-11(b) hereof, the tax administrator shall appoint the recorder of deeds or the clerk for that city as agent for the sale of stamps to be used in paying the tax imposed upon deeds, instruments or other writings. At such periodic intervals as may be prescribed by the tax administrator pursuant to rules and regulations adopted pursuant to §44-25-6 hereof, but no more frequently than once in each calendar quarter, the recorder of deeds or clerk of such city shall report to the tax administrator the amount of the proceeds of the sale of such

stamps and shall remit such proceeds to the treasurer of the city for the general use of such city.

44-25-15. Criminal penalties. - Any person shall be guilty of a misdemeanor and upon conviction thereof shall be fined not more than \$1,000.00 or imprisoned not more than six months, or both, for any willful attempt in any manner (including the willful delivery, disclosure, or filing of any false or fraudulent statement) to evade the payment of the tax imposed by §44-25-11.

SECTION 3. This act shall take effect upon its passage.

EXPLANATION

OF

AN ACT

AMENDING CHAPTER 44-25 OF THE
GENERAL LAWS WITH RESPECT TO
THE REAL ESTATE CONVEYANCE ACT

This act amends Chapter 44-25 of the General Laws with respect to the Real Estate Conveyance Tax to add provisions imposing a tax on the gain realized from the speculative purchase and sale of residential real property in the state's cities.

RESOLUTION OF THE CITY COUNCIL

No. 262

Approved April 21, 1987

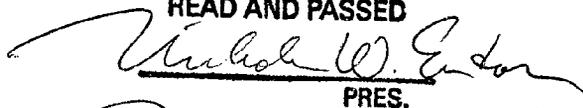
RESOLVED, that the City Council urge the passage by the
General Assembly of that Act entitled:

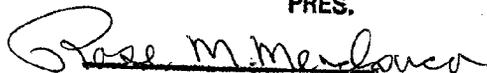
AN ACT RELATING TO FOOD AND DRUGS

which allows cities and towns to retain 90 percent of the money they
seize in drug raids; 20 percent of which will be used for
educational programs in the schools.

IN CITY COUNCIL
APR 16 1987

READ AND PASSED


PRES.


CLERK



IN CITY COUNCIL
APR 2 1987
FIRST READING
REFERRED TO COMMITTEE ON

FINANCE

Greg M. Mendonca
CLERK

THE COMMITTEE ON
FINANCE

Approves Passage of
The Within Resolution

Greg M. Mendonca
Chairman

APR 2 1987

Councilman Slavin, Councilman Dillon
Councilwoman Fagnoli (By Request)

DL137

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 1987

A N A C T

RELATING TO FOOD AND DRUGS

Introduced By:

Date Introduced:

Referred To:

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 21-28-5.04 of the General Laws in Chapter
2 21-28 entitled "Uniform Controlled Substances Act" is hereby amended
3 to read as follows:
4 21-28-5.04. Forfeiture of property and money. -- (a) Any prop-
5 erty including but not limited to vessels, vehicles or aircraft, and
6 money or negotiable instruments, securities or other things of value
7 furnished or intended to be furnished by any person for the trans-
8 portation of or in exchange for a controlled substance and which has
9 been or is being used in violation of section 21-28-4.01(A) or (B) of
10 this chapter, or in, upon or by means of which any violation of
11 section 21-28-4.01(A) or (B) has taken or is taking place, shall be
12 seized and forfeited; provided that no property or money, as enumer-
13 ated above, used by any person shall be forfeited under the provisions
14 of this chapter unless it shall appear that the owner of said property
15 or money had knowledge, actual or constructive, and was a consenting
16 party to the alleged illegal act. All moneys, coin and currency,
17 found in close proximity to forfeitable controlled substances, to

1 forfeitable drug manufacturing or distributing paraphernalia, or to
2 forfeitable records of the importation, manufacture or distribution of
3 controlled substances, are presumed to be unlawfully furnished in
4 exchange for a controlled substance or otherwise used in violation of
5 this chapter.

6 The burden of proof is upon claimants of the property to rebut
7 this presumption.

8 (b) Property taken or detained under this section shall not be
9 repleviable, but shall be deemed to be in the custody of the law
10 enforcement agency making the seizure and whenever property or money
11 is forfeited under this chapter it shall be utilized as follows:

12 (1) Where the seized property is a vessel, vehicle, aircraft or
13 other personal property it may be retained and used by the law
14 enforcement agency that seized the property where the use of said
15 property is reasonably related to the law enforcement duties of the
16 seizing agency.

17 (2) The law enforcement agency may sell any forfeited property
18 which is not required by this chapter to be destroyed and which is not
19 harmful to the public. The proceeds from such sale are to be distrib-
20 uted in accordance with subsection (3).

21 (3) As to the proceeds from the sale of seized property as
22 referred to above in subsection (2) of part (b) and as to monies, coin
23 and currency, negotiable instruments, securities, or other things of
24 value as referred to in part (a) of this section, the distribution
25 shall be as follows:

26 (a) Any sale of seized property in accordance with this section
27 by the Rhode Island state police or Rhode Island division of drug con-
28 trol would entitle them to keep a maximum amount of one thousand five
29 hundred dollars (\$1,500.) from the proceeds of each sale of forfeited
30 property or up to one thousand five hundred dollars (\$1,500.) from
31 forfeited money. Said funds shall be used only for the purposes of
32 future investigations of violations of this chapter. The balance of
33 the proceeds or actual cash seized will go to the Rhode Island general

1 treasury. Neither the Rhode Island state police nor the Rhode Island
2 division of drug control shall be entitled to keep more than \$10,000
3 per calendar year under this section.

4 ~~(b) As to other law enforcement agencies whose cities or towns
5 have a population in excess of 20,000 they shall be entitled to keep
6 from the proceeds of a sale of forfeited property or any forfeited
7 money an amount not to exceed \$1000 per forfeiture and a maximum
8 amount of not more than \$7500 per calendar year. Said funds shall be
9 used only for the purposes of future investigations of violations of
10 this chapter. The balance is to go to the Rhode Island general treas-
11 ury.~~

12 ~~(c) As to all other law enforcement agencies, they shall be enti-
13 tled to keep from the proceeds of a sale of forfeited property or any
14 forfeited money an amount not to exceed \$500 per sale of forfeited
15 property or forfeited money and a maximum amount of \$5000 per calendar
16 year. Said funds shall be used only for the purposes of future inves-
17 tigation of violations of this chapter. The balance is to go to the
18 Rhode Island general treasury.~~

19 (b) The law enforcement agencies of the cities and towns shall be
20 entitled to keep ninety percent (90%) of the proceeds of a sale of
21 forfeited property or any forfeited money. The remaining ten percent
22 (10%) shall be paid to the Rhode Island general treasurer.

23 (c) The monies kept by the law enforcement agencies of the cities
24 and towns shall be deposited into a special law enforcement trust fund
25 to be set up by each city and town to be disbursed by the governing
26 body of each city or town for the purchase of technical equipment and
27 expertise to assist in the apprehension of violators of this chapter
28 and in drug prevention programs. Each city and town shall expend
29 eighty percent (80%) of said sums to further the apprehension of drug
30 users and dealers and twenty percent (20%) for drug prevention.

31 (d) Each law enforcement agency making any seizure(s) which
32 result(s) in a forfeiture pursuant to this section shall certify and
33 file with the state treasurer between January 1 and January 30 an

1 annual report detailing the property or money forfeited during the
2 previous calendar year and the use or disposition of said property or
3 money. The report shall be made in such form and manner as may be
4 provided or specified by the treasurer.

5 The treasurer shall keep in a separate account designated as a
6 forfeited property account, any and all sums turned over to the treas-
7 ury pursuant to the manner set forth in this chapter and the aforemen-
8 tioned annual law enforcement agency reports shall be provided to the
9 local governmental body governing the agency and to the house and
10 senate judiciary committees.

11 (e) Upon the application of any law enforcement agency of the
12 state of Rhode Island when a special need exists concerning the
13 enforcement of the provisions of this chapter the attorney general or
14 his designee may apply to the presiding justice of the superior court
15 for the release from the general treasury sums of money not to exceed
16 ten thousand dollars (\$10,000). When the presiding justice upon con-
17 sideration of the reasons set forth by such agency deems them to be
18 reasonable and necessary to the accomplishment of a goal within the
19 powers and duties of said law enforcement agency, he may issue an
20 order ex parte providing for the release of said funds.

21 (f) The above procedures set forth in subsection (e) may only
22 begin when the treasurer certifies that the fund has reached an amount
23 of twenty five thousand dollars (\$25,000) and thereafter any appropri-
24 ations may be considered only when the fund has again reached twenty
25 five thousand dollars (\$25,000).

26 (g) Any law enforcement agency whose duty it is to enforce the
27 laws of this state relating to controlled substances is empowered to
28 authorize designated officers or agents to carry out the seizure
29 provisions of this chapter. It shall be the duty of any officer or
30 agent so authorized or designated or authorized by law, whenever he
31 shall discover any property or monies which have been or are being
32 used in violation of any of the provisions of this chapter, or in,
33 upon or by means of which any violation of this chapter has taken or

1 is taking place, to seize such property or monies and to place it in
2 the custody of such person as may be authorized or designated for that
3 purpose by the respective law enforcement agency pursuant to those
4 provisions.

5 (h) The attorney general shall proceed pursuant to sections
6 12-21-23 - 12-21-32 to show cause why such property or monies shall be
7 forfeited to the use of, or the sale by, the law enforcement agency
8 making the seizure on producing due proof that the property or monies
9 were being used in violation of the provisions of section
10 21-28-4.01(A) or (B). Notice to the owner thereof of such seizure and
11 of the time set for hearing thereon shall not be less than five (5)
12 days nor more than fifteen (15) days after said seizure. Where it
13 appears by affidavit that the residence of the owner of a property or
14 monies is out of the state or is unknown to the attorney general the
15 court shall appoint an attorney to represent the absent owner within
16 ten (10) days after such application. Such affidavit may be made by
17 the attorney general or one (1) of his assistants. The attorney so
18 appointed may waive service and citation of the petition but shall not
19 waive time or any legal defense. At all times herein notice shall be
20 also given to all recorded lienholders and the use or sale of any
21 property or monies forfeited under this chapter shall be subject to
22 the rights of said lienholders.

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

DL137

EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
AN ACT
RELATING TO FOOD AND DRUGS

1 This act would allow cities and towns to keep 90% of money
2 and property forfeited by drug dealers for the use in the appre-
3 hension of drug dealers and the furtherance of drug prevention
4 programs.

5 The act would take effect upon passage.

DL137

RESOLUTION OF THE CITY COUNCIL

No. 263

Approved April 21, 1987

RESOLVED, that the City Council urge the passage by the
General Assembly of that Act entitled:

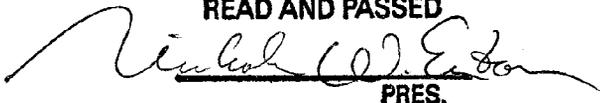
AN ACT RELATING TO MARRIAGE LICENSES

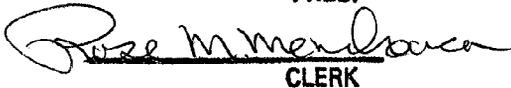
which allows cities and towns to retain all of the fees that are
charged with the issuance of a marriage license.

IN CITY COUNCIL

APR 16 1987

READ AND PASSED


PRES.


CLERK



IN CITY COUNCIL
APR 2 1987
FIRST READING
REFERRED TO COMMITTEE ON

Rose M. Mendonca CLERK

FINANCE

THE COMMITTEE ON

FINANCE

Approves Passage of
The Within Resolution

Rose M. Mendonca
Clerk Chairman

APR 2 1987

Councilman Slavin, Councilman Dillon
Councilwoman Sagnoli (By Request)

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 1987

RELATING TO MARRIAGE LICENSES

Introduced ByDate IntroducedReferred To

It is enacted by the General Assembly as follows:

SECTION 1. 15-2-9. of the General Laws of Rhode Island in Chapter 15-2 entitled Marriage Licenses is hereby amended to read as follows:

15-2-9. License fee - Presentation of license to person performing ceremony. - For issuing such license the town or city clerk shall collect a fee of ~~ten dollars (\$10.00)~~ twenty dollars (\$20.00). Such license shall be presented to the minister, elder justice, warden or other person who performs the marriage ceremony. ~~The city or town shall retain six dollars (\$6.00) of the said ten dollars (\$10.00) for its own use and in lieu of any reimbursement to which it may be entitled pursuant to 15-13-7. The city or town shall forward the four dollars (\$4.00) balance of said ten dollars to the general treasurer of the state of Rhode Island.~~

15-2-9.1. ---FEE FOR FAMILY AND CHILDREN TRUST FUND--- For each such license the town or city clerk shall charge and receive an additional fee of ten dollars (\$10.00), of which he shall retain two dollars (\$2.00) and shall transmit eight dollars (\$8.00) to the general treasurer for deposit to the credit of the family and children trust fund created by 42-72-30. --Each such clerk shall keep an accurate account of all such fees charged and received and shall transmit all such sums due to the general treasurer at least monthly in such manner and with such forms as the general treasurer shall prescribe.

EXPLANATION

This act would eliminate the portion of the marriage license fee that is forwarded to the the state general treasurer and raises to twenty dollars (\$20.00) the amount that local cities can charge for issuing a marriage license.

This act shall take effect upon passage.