

2017 -- H 5043

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2017

A N A C T

RELATING TO TAXATION -- VETERAN LEASED MOTOR VEHICLE

Introduced By: Representatives Ackerman, Vella-Wilkinson, McLaughlin, Azzinaro,
and Lancia

Date Introduced: January 06, 2017

Referred To: House Municipal Government

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-34-5 of the General Laws in Chapter 44-34 entitled "Excise on
2 Motor Vehicles and Trailers" is hereby amended to read as follows:

3 **44-34-5. Veterans' and other property tax exemptions.**

4 (a) Those veterans, gold star parents, and blind persons who qualify for property tax
5 exemption under §§ 30-22-1 -- 30-22-4 and §§ 44-3-4, 44-3-5, and 44-3-12 shall have the
6 exemption applied to their real estate and tangible personal property, other than registered
7 vehicles or trailers, in the communities where they reside as prescribed in those sections.
8 However, if there is not sufficient property to exhaust the exemption, the balance of the
9 exemption shall be applied to the excise tax on his or her motor vehicle or trailer.

10 (b) The amount of exemption shall not exceed the amount of excise levied on those
11 vehicles owned by the person.

12 [\(c\) The several cities and towns are authorized to grant the excise tax exemption provided](#)
13 [in this section to the leased motor vehicles of qualifying veterans and gold star parents.](#)

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

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF

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RELATING TO TAXATION -- VETERAN LEASED MOTOR VEHICLE

- 1 This act would permit cities and towns to apply the unused excise tax exemption afforded
- 2 a qualifying veteran or gold star parent on the tax paid on a leased vehicle.
- 3 This act would take effect upon passage.

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