

2022 -- S 2876

LC005794

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2022

A N A C T

RELATING TO TAXATION -- LEVY AND ASSESSMENT OF LOCAL TAXES -- TOWN OF JOHNSTON TAX CLASSIFICATION

Introduced By: Senators F Lombardi, Archambault, and Ciccone

Date Introduced: April 12, 2022

Referred To: Senate Housing & Municipal Government

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-5-20.10 of the General Laws in Chapter 44-5 entitled "Levy and  
2 Assessment of Local Taxes" is hereby amended to read as follows:

3 **44-5-20.10. Johnston -- Property tax classification authorized.**

4 The town of Johnston may, by resolution or ordinance adopted by the town council, provide  
5 for a system of classification of taxable property ~~in conformity with the provisions of § 44-5-11.8.~~  
6 as follows:

7 (1) Class one: all residential real estate which consists of not more than five (5) dwelling  
8 units;

9 (2) Class two: all commercial and industrial real estate and all residential real estate which  
10 consists of six (6) or more dwelling units;

11 (3) Class three: all ratable tangible personal property; and

12 (4) Class four: all motor vehicles and trailers subject to the excise tax created by chapter  
13 34 of this title.

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

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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF  
A N A C T  
RELATING TO TAXATION -- LEVY AND ASSESSMENT OF LOCAL TAXES -- TOWN OF  
JOHNSTON TAX CLASSIFICATION

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1           This act would amend the law pertaining to tax classifications in the town of Johnston to  
2 allow it to enact tax classifications in accordance with the nature of the real and personal property  
3 to be taxed.

4           This act would take effect upon passage.

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