

2018 -- S 2989

=====
LC005968
=====

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2018

A N A C T

RELATING TO TAXATION - COLLECTION OF TAXES GENERALLY

Introduced By: Senator P Fogarty

Date Introduced: June 20, 2018

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-7-28 of the General Laws in Chapter 44-7 entitled "Collection of
2 Taxes Generally" is hereby amended to read as follows:

3 **44-7-28. ~~Glocester and Coventry tax lien on mobile or manufactured home in the~~**
4 **~~town.~~ Glocester, Coventry and Burrillville tax lien on mobile or manufactured home in the**
5 **town.**

6 (a) Taxes assessed against any person in the towns of Glocester, ~~and~~ Coventry and
7 Burrillville for either a mobile or manufactured home shall constitute a lien on the mobile or
8 manufactured home. The lien shall arise and attach as of the date of assessment of the taxes, as
9 defined in § 44-5-1.

10 (b) The lien shall terminate at the expiration of twenty (20) years. The lien shall be
11 superior to any other lien, encumbrance, or interest in the mobile or manufactured home whether
12 by way of attachment or otherwise.

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

=====
LC005968
=====

EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
A N A C T
RELATING TO TAXATION - COLLECTION OF TAXES GENERALLY

- 1 This act would add the town of Burrillville to those towns wherein taxes assessed on a
- 2 mobile or manufactured home would constitute a lien on said home.
- 3 This act would take effect upon passage.

=====
LC005968
=====