

Article 11: Relating to Taxation – Excise on Motor Vehicles and Trailers

Article 11 uses four “levers” to decrease the motor vehicle excise tax each year from FY2018 through FY2023, fully eliminating the tax in FY2024. Within this article, major changes to current law include:

- Tax rate caps are reduced each year through FY2023
- Assessment ratios are reduced 5.0 percentage points each year through FY2023
- Exemption floors are raised each year through FY2023
- Exemptions are expanded to all cars more than 15 years old from FY2018 forward

Fiscal Year	Assessment		Exemption Floor	Drop After Age	Total Levy	Forgone Levy	Cars	
	Ratio	Rate Cap					Taxed Car Count	"Dropped" From Tax Roll
FY2017	100%	N/A	\$500	25	\$220,611,139	\$0	746,965	-
FY2018	95%	\$60	1,000	15	195,441,325	(25,169,814)	594,445	152,520
FY2019	90%	50	2,000	15	170,426,882	(50,184,257)	581,512	165,454
FY2020	85%	35	3,000	15	136,701,951	(83,909,188)	543,391	203,574
FY2021	80%	35	4,000	15	104,600,455	(116,010,684)	483,393	263,573
FY2022	75%	30	5,000	15	75,327,058	(145,284,081)	409,317	337,649
FY2023	70%	20	6,000	15	43,407,790	(177,203,349)	339,844	407,121
FY2024	N/A	N/A	N/A	N/A	-	(220,611,139)	N/A	N/A

Source: Department of Revenue

FISCAL IMPACT

In FY2017, state funding for the motor vehicle excise tax payments to cities and towns is funded at \$10.0 million in general revenue, where it has been since FY2011. This funding reimburses municipalities for the minimum \$500 exemption required under current state law, ratably reduced.

According to the Department of Revenue, the motor vehicle excise tax totaled \$220.6 million (based on 12/31/15 certifications), or about 9.0 percent of total local tax revenues, in FY2017. The proposed article will lead to an estimated reduction of motor vehicle excise tax of \$25.2 million in FY2018, increasing to a total of \$220.6 million in FY2024, when the tax will be fully eliminated.

Estimated Statewide Revenue Impact

Fiscal Year	Estimated Total Levy	Forgone Levy
FY2017	\$220,611,139	\$0
FY2018	195,441,325	(25,169,814)
FY2019	170,426,882	(50,184,257)
FY2020	136,701,951	(83,909,188)
FY2021	104,600,455	(116,010,684)
FY2022	75,327,058	(145,284,081)
FY2023	43,407,790	(177,203,349)
FY2024	-	(220,611,139)

Source: Department of Revenue

While the motor vehicle excise tax phase out plan adopted in 1998 (RIGL 44-34.1-1) was never fully executed, current law provides that municipalities and fire districts shall receive a permanent distribution of growth in sales tax that is equal to lost revenue due to the tax elimination. This provision is unchanged by the article. Under 2017-S-0935, in FY2018 and thereafter, the state is required to reimburse municipalities in the amount they received in FY2017, which is based on the \$10.0 million provided under current law, plus the difference between the FY2018 baseline and the tax levy that is submitted by each city and town.

See attached summary tables for the estimated fiscal impact by municipality.

ANALYSIS AND BACKGROUND

The motor vehicle excise tax applies to all motor vehicles and trailers, including leased vehicles. There are material differences in tax rates, ratios of assessment, and exemption levels among communities.

Article 11 phases out the motor vehicle excise tax over a seven-year period by reducing tax rate caps and assessment ratios, while raising exemption floors and exempting vehicles that are more than 15 years old. Additionally, to ensure taxpayer relief, the article removes the motor vehicle excise tax from the levy calculation related to the 4.0 percent cap on municipal property tax levy increases.

Motor Vehicle Excise Tax Calculation

Below is an illustrative example from the Department of Revenue that explains the formula to calculate a motor vehicle excise tax bill in Rhode Island:



Illustrative Example

Tax bill for a 2010 Honda Civic in the city of Cranston with clean retail value of \$12,000
Current law: \$500 exemption and mill rate of \$42.44



Motor Vehicle Tax Rates

Under this article, municipal motor vehicle tax rates may not increase above FY2017 rates or above the new rate schedule set forth in the article. Currently, motor vehicle tax rates per thousand dollars of assessed value range by municipality from a low of \$9.75 per thousand in New Shoreham to a high of \$60.00 per thousand in Providence.

Article 11 caps the maximum tax rate at \$60 in FY2018, and then lowers in steps down to \$20 in FY2023. In FY2024 the tax is eliminated. See attached summary tables for tax rates by municipality from FY2017 through FY2023.

Fiscal Year	Rate Cap
FY2017	N/A
FY2018	\$60
FY2019	50
FY2020	35
FY2021	35
FY2022	30
FY2023	20
FY2024	N/A

per thousand

Motor Vehicle Ratios of Assessment

Presumptive vehicle values are determined by the Rhode Island Vehicle Value Commission, authorized under RIGL 44-34-11, using data from official used-car guides, such as the National Automobile Dealers Association of New England (NADA). Current law permits municipalities to set motor vehicle ratios of assessment equal to or less than the ratio of assessment used in FY2011, but no higher.

Under this article, presumptive value is reduced from 100.0 percent of clean retail value as reported by the NADA, to 95.0 percent of clean retail value in FY2018, decreasing by 5.0 percent each following year, down to 70.0 percent in FY2023. In FY2024, the tax will be eliminated. This provision of the article impacts all motor vehicle excise taxpayers.

Fiscal Year	Assessment Ratio
FY2017	100%
FY2018	95%
FY2019	90%
FY2020	85%
FY2021	80%
FY2022	75%
FY2023	70%
FY2024	N/A

Motor Vehicle Exemptions

The tax assessor in each city and town is required to reduce the taxable value of each vehicle based on the minimum state exemption level. Under the previous plan, this was increased over a number of years, reaching \$6,000 from FY2007 through FY2010; however, it has been \$500 since FY2011. This means that the first \$500 of taxable vehicle value cannot be taxed. The law allows municipalities to provide an additional exemption in excess of \$500; however, these additional exemptions are not subject to reimbursement under current law. Currently, the State reimburses municipalities for the minimum required state exemption of \$500, ratably reduced based upon the appropriation, which has been \$10.0 million since FY2011.

Article 11 increases the exemption floor to \$1,000 in FY2018, and by an additional \$1,000 each year thereafter, until it reaches \$6,000 in FY2023. Municipalities with higher rates than the exemption floor schedule set forth in this article are required to maintain these rates through FY2023. In FY2024 and thereafter, the tax is eliminated.

Exemption rates by municipality can be seen in attached summary tables. Overtime, exemption values will gradually converge and by FY2023 every municipality will have an exemption floor of \$6,000.

Fiscal Year	Exemption Floor
FY2017	\$500
FY2018	1,000
FY2019	2,000
FY2020	3,000
FY2021	4,000
FY2022	5,000
FY2023	6,000
FY2024	N/A

Vehicle Age

Under current law, any vehicle more than twenty-five years old is fully exempt from the motor vehicle excise tax. The proposed article expands the exemption to any vehicle more than fifteen years old beginning in FY2018. This proposed vehicle age change, along with raising the exemption floor, leads to approximately 153,000 vehicles (20.4 percent) falling off the tax rolls in FY2018. See attached summary tables for car count by municipality through FY2024.

Tax Calculation Methodology

Municipalities' motor vehicle tax calculation methodologies are not fully standardized. According to the Department of Revenue, per current local practice motor vehicles in Portsmouth are assessed at 70.0 percent of presumptive value, 80.0 percent of presumptive value in Richmond, and 95.0 percent of presumptive value in Scituate.

Article 11 mandates that municipalities use the same motor vehicle excise tax calculation methodology that was used in tax year 2016. The article authorizes the Department of Revenue (DOR) to verify that the methodology used by each municipality from tax year 2017 forward is the same methodology used in tax year 2016. DOR is further authorized to confirm the compliance of each municipality with this provision. If a municipality is found to not be in compliance, reimbursement to the municipality will be withheld until DOR finds the municipality to be in compliance. Furthermore, in FY2020 and thereafter, DOR is authorized to evaluate municipalities' tax assessment methodologies and recommend changes as necessary.

Property Tax Cap

Under RIGL 44-5-2, unless otherwise exempt, municipalities are permitted to increase property tax levies by no more than 4.0 percent above the total amount levied in the previous year. This 4.0 percent cap applies to four classes of property combined: residential real estate, commercial real estate, personal property, and motor vehicles. According to the Budget Office, the motor vehicle excise tax totaled \$220.6 million, or about 9.0 percent of total local tax revenues, in FY2017. Article 11 removes the motor vehicle excise tax levy from this 4.0 percent levy cap calculation. Removing the Motor Vehicle Excise tax levy from the calculation ensures taxpayer relief by preventing municipalities from shifting the forgone motor vehicle tax levy to other classes of property tax.

Sales Tax Growth Multiplier

While the motor vehicle excise tax phase out plan adopted in 1998 (RIGL 44-34.1-1) was never fully executed, current law provides that municipalities and fire districts shall receive a permanent distribution of growth in sales tax that is equal to lost revenue due to the tax elimination. This provision is unchanged by the article. As sales tax revenue grows (or decreases), the State reimbursement to municipalities grows (or decreases), proportionately.

At right is an illustrative example of how the reimbursement would grow given the May 2017 Revenue Estimating Conference estimates for FY2017 and FY2018 sales tax estimates. Each municipality would receive a portion of the growth proportional to their total excise tax reimbursement in FY2024.

FY2017 Sales Tax	\$1,001,000,000	Growth
FY2018 Sales Tax	\$1,035,000,000	3.40%
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MV Excise Tax Levy	\$221,000,000	
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Value 1/10 Cent	\$14,300,000	
Tenths/cent in \$221M		15
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FY18 value 15 tenths/cent	\$228,285,714	
FY18 Change	\$7,285,714	

Current Motor Vehicle Excise Tax vs. Estimated FY2018 Impact

Town Name	FY2017 Levy	FY2018 Levy	% Change in Levy		FY2017 Rate per \$1,000	FY2018 Rate per \$1,000	Change in Rate	% Change in Rate	FY2017 Exemption	FY2018 Exemption	Change in Exemption	% Change in Exemption	FY2017	FY 2018	Change in Car Count	% Change in Car Count
			\$ Change in Levy	% Change in Levy									Prorated Taxed Car Count	Prorated Taxed Car Count		
Barrington	\$5,601,018	\$5,185,401	(\$415,617)	-7%	\$42.00	\$42.00	\$0.00	0.0%	\$2,000	\$2,000	0	0.0%	12,749	10,984	(1,765)	-13.8%
Bristol	2,769,575	2,477,372	(292,203)	-11%	17.35	17.35	0.00	0.0%	2,000	2,000	0	0.0%	17,260	13,897	(3,363)	-19.5%
Burrillville	4,744,247	4,256,484	(487,763)	-10%	40.00	40.00	0.00	0.0%	1,250	1,250	0	0.0%	14,026	10,918	(3,108)	-22.2%
Central Falls	1,822,371	1,516,324	(306,047)	-17%	48.65	48.65	0.00	0.0%	1,250	1,250	0	0.0%	8,735	5,172	(3,563)	-40.8%
Charlestown	954,651	845,597	(109,054)	-11%	13.08	13.08	0.00	0.0%	500	1,000	500	100.0%	7,520	6,011	(1,509)	-20.1%
Coventry	5,561,915	4,866,323	(695,592)	-13%	18.75	18.75	0.00	0.0%	500	1,000	500	100.0%	32,216	25,409	(6,806)	-21.1%
Cranston	20,954,170	18,565,142	(2,389,028)	-11%	42.44	42.44	0.00	0.0%	500	1,000	500	100.0%	56,730	45,559	(11,171)	-19.7%
Cumberland	5,678,667	5,095,340	(583,327)	-10%	19.87	19.87	0.00	0.0%	500	1,000	500	100.0%	29,111	23,964	(5,147)	-17.7%
East Greenwich	2,296,400	2,105,610	(190,790)	-8%	22.88	22.88	0.00	0.0%	6,000	6,000	0	0.0%	7,783	7,420	(363)	-4.7%
East Providence	10,381,202	9,228,114	(1,153,088)	-11%	37.10	37.10	0.00	0.0%	500	1,000	500	100.0%	36,010	27,309	(8,701)	-24.2%
Exeter	2,070,754	1,824,995	(245,759)	-12%	32.59	32.59	0.00	0.0%	500	1,000	500	100.0%	6,402	5,020	(1,383)	-21.6%
Foster	1,579,960	1,341,140	(238,820)	-15%	36.95	36.95	0.00	0.0%	500	1,000	500	100.0%	4,945	3,693	(1,252)	-25.3%
Glocester	2,218,404	1,893,983	(324,421)	-15%	24.37	24.37	0.00	0.0%	500	1,000	500	100.0%	9,969	7,637	(2,332)	-23.4%
Hopkinton	1,519,868	1,303,851	(216,017)	-14%	21.18	21.18	0.00	0.0%	500	1,000	500	100.0%	8,370	6,250	(2,119)	-25.3%
Jamestown	596,196	546,385	(49,811)	-8%	14.42	14.42	0.00	0.0%	6,000	6,000	0	0.0%	3,713	3,499	(214)	-5.8%
Johnston	9,638,661	8,352,231	(1,286,430)	-13%	41.46	41.46	0.00	0.0%	500	1,000	500	100.0%	25,367	19,573	(5,794)	-22.8%
Lincoln	5,371,103	4,956,708	(414,395)	-8%	30.66	30.66	0.00	0.0%	3,000	3,000	0	0.0%	16,895	15,060	(1,835)	-10.9%
Little Compton	352,054	321,158	(30,896)	-9%	13.90	13.90	0.00	0.0%	6,000	6,000	0	0.0%	2,543	2,416	(128)	-5.0%
Middletown	1,912,817	1,770,175	(142,642)	-7%	16.05	16.05	0.00	0.0%	3,000	3,000	0	0.0%	11,879	10,495	(1,384)	-11.7%
Narragansett	1,631,921	1,494,177	(137,744)	-8%	16.46	16.46	0.00	0.0%	6,000	6,000	0	0.0%	9,296	8,885	(410)	-4.4%
New Shoreham	151,924	130,273	(21,651)	-14%	9.75	9.75	0.00	0.0%	1,000	1,000	0	0.0%	1,971	1,309	(661)	-33.6%
Newport	2,106,872	1,928,585	(178,287)	-8%	23.45	23.45	0.00	0.0%	6,000	6,000	0	0.0%	9,001	8,561	(440)	-4.9%
North Kingstown	5,122,083	4,701,472	(420,611)	-8%	22.04	22.04	0.00	0.0%	3,000	3,000	0	0.0%	21,858	19,592	(2,266)	-10.4%
North Providence	9,208,736	7,782,403	(1,426,333)	-15%	41.95	41.95	0.00	0.0%	500	1,000	500	100.0%	23,515	18,588	(4,927)	-21.0%
North Smithfield	4,122,965	3,695,563	(427,402)	-10%	37.62	37.62	0.00	0.0%	675	1,000	325	48.1%	11,230	9,155	(2,075)	-18.5%
Pawtucket	15,335,132	12,924,883	(2,410,249)	-16%	53.30	53.30	0.00	0.0%	500	1,000	500	100.0%	45,551	32,052	(13,499)	-29.6%
Portsmouth	2,252,859	2,046,229	(206,630)	-9%	22.50	22.50	0.00	0.0%	2,000	2,000	0	0.0%	14,804	12,396	(2,408)	-16.3%
Providence	31,868,861	27,691,875	(4,176,986)	-13%	60.00	60.00	0.00	0.0%	2,000	2,000	0	0.0%	78,607	54,008	(24,599)	-31.3%
Richmond	1,361,751	1,172,345	(189,406)	-14%	22.64	22.64	0.00	0.0%	500	1,000	500	100.0%	7,906	6,219	(1,687)	-21.3%
Scituate	1,860,657	1,698,389	(162,268)	-9%	30.20	30.20	0.00	0.0%	6,000	6,000	0	0.0%	6,699	6,333	(366)	-5.5%
Smithfield	6,727,624	6,165,413	(562,211)	-8%	39.00	39.00	0.00	0.0%	2,000	2,000	0	0.0%	17,048	14,384	(2,664)	-15.6%
South Kingstown	3,720,816	3,397,283	(323,533)	-9%	18.71	18.71	0.00	0.0%	3,000	3,000	0	0.0%	20,129	17,901	(2,228)	-11.1%
Tiverton	1,595,997	1,449,733	(146,264)	-9%	19.14	19.14	0.00	0.0%	6,000	6,000	0	0.0%	8,912	8,367	(545)	-6.1%
Warren	1,992,422	1,724,371	(268,051)	-13%	26.00	26.00	0.00	0.0%	500	1,000	500	100.0%	9,046	6,826	(2,220)	-24.5%
Warwick	24,636,708	22,583,139	(2,053,569)	-8%	34.60	34.60	0.00	0.0%	2,000	2,000	0	0.0%	75,158	62,935	(12,223)	-16.3%
West Greenwich	1,243,734	1,076,549	(167,185)	-13%	19.02	19.02	0.00	0.0%	500	1,000	500	100.0%	6,367	5,121	(1,246)	-19.6%
West Warwick	5,350,617	4,877,960	(472,657)	-9%	28.47	28.47	0.00	0.0%	1,000	1,000	0	0.0%	22,267	17,590	(4,677)	-21.0%
Westerly	5,495,678	4,895,684	(599,994)	-11%	29.67	29.67	0.00	0.0%	1,500	1,500	0	0.0%	19,949	15,625	(4,324)	-21.7%
Woonsocket	8,799,749	7,552,669	(1,247,080)	-14%	46.58	46.58	0.00	0.0%	1,000	1,000	0	0.0%	25,430	18,315	(7,115)	-28.0%
Maximum	\$31,868,861	\$27,691,875	(\$4,176,986)	-13%	\$60.00	\$60.00	\$0.00	0.0%	\$6,000	\$6,000	0	0.0%	78,607	62,935	(15,672)	-19.9%
Statewide Average	\$5,656,696	\$5,011,316	(\$645,380)	-11%	\$29.10	\$29.10	\$0.00	0.0%	\$2,081	\$2,282	201	9.6%	19,153	15,242	(3,911)	-20.4%
Minimum	\$151,924	\$130,273	(\$21,651)	-14%	\$9.75	\$9.75	\$0.00	0.0%	\$500	\$1,000	500	100.0%	1,971	1,309	(661)	-33.6%
Statewide Total	\$220,611,139	\$195,441,325	(\$25,169,814)	-11%									746,965	594,445	(152,520)	-20.4%

Current Motor Vehicle Excise Tax vs. Estimated FY2019 Impact

Town Name	FY2017 Levy	FY2019 Levy	\$ Change in Levy	% Change in Levy	FY2017 Rate per \$1,000	FY2019 Rate per \$1,000	Change in Rate	% Change in Rate	FY2017 Exemption	FY2019 Exemption	Change in Exemption	% Change in Exemption	FY2017	FY 2019	Change in Car Count	% Change in Car Count
													Prorated Taxed Car Count	Prorated Taxed Car Count		
Barrington	\$5,601,018	\$4,882,974	(\$718,044)	-13%	\$42.00	\$42.00	\$0.00	0.0%	\$2,000	\$2,000	0	0.0%	12,749	10,973	(1,776)	-13.9%
Bristol	2,769,575	2,320,831	(448,744)	-16%	17.35	17.35	0.00	0.0%	2,000	2,000	0	0.0%	17,260	13,810	(3,450)	-20.0%
Burrillville	4,744,247	3,799,877	(944,370)	-20%	40.00	40.00	0.00	0.0%	1,250	2,000	750	60.0%	14,026	10,806	(3,220)	-23.0%
Central Falls	1,822,371	1,353,357	(469,014)	-26%	48.65	48.65	0.00	0.0%	1,250	2,000	750	60.0%	8,735	5,125	(3,610)	-41.3%
Charlestown	954,651	748,282	(206,369)	-22%	13.08	13.08	0.00	0.0%	500	2,000	1,500	300.0%	7,520	5,929	(1,591)	-21.2%
Coventry	5,561,915	4,285,704	(1,276,211)	-23%	18.75	18.75	0.00	0.0%	500	2,000	1,500	300.0%	32,216	24,862	(7,353)	-22.8%
Cranston	20,954,170	15,642,924	(5,311,246)	-25%	42.44	42.44	0.00	0.0%	500	2,000	1,500	300.0%	56,730	39,594	(17,136)	-30.2%
Cumberland	5,678,667	4,522,390	(1,156,277)	-20%	19.87	19.87	0.00	0.0%	500	2,000	1,500	300.0%	29,111	23,559	(5,552)	-19.1%
East Greenwich	2,296,400	1,938,217	(358,183)	-16%	22.88	22.88	0.00	0.0%	6,000	6,000	0	0.0%	7,783	7,230	(553)	-7.1%
East Providence	10,381,202	8,205,390	(2,175,812)	-21%	37.10	37.10	0.00	0.0%	500	2,000	1,500	300.0%	36,010	27,057	(8,952)	-24.9%
Exeter	2,070,754	1,616,922	(453,832)	-22%	32.59	32.59	0.00	0.0%	500	2,000	1,500	300.0%	6,402	4,904	(1,498)	-23.4%
Foster	1,579,960	1,176,055	(403,905)	-26%	36.95	36.95	0.00	0.0%	500	2,000	1,500	300.0%	4,945	3,542	(1,403)	-28.4%
Glocester	2,218,404	1,633,148	(585,256)	-26%	24.37	24.37	0.00	0.0%	500	2,000	1,500	300.0%	9,969	7,443	(2,526)	-25.3%
Hopkinton	1,519,868	1,146,475	(373,393)	-25%	21.18	21.18	0.00	0.0%	500	2,000	1,500	300.0%	8,370	6,078	(2,292)	-27.4%
Jamestown	596,196	501,746	(94,450)	-16%	14.42	14.42	0.00	0.0%	6,000	6,000	0	0.0%	3,713	3,397	(316)	-8.5%
Johnston	9,638,661	7,392,481	(2,246,180)	-23%	41.46	41.46	0.00	0.0%	500	2,000	1,500	300.0%	25,367	19,206	(6,160)	-24.3%
Lincoln	5,371,103	4,631,593	(739,510)	-14%	30.66	30.66	0.00	0.0%	3,000	3,000	0	0.0%	16,895	14,908	(1,987)	-11.8%
Little Compton	352,054	293,599	(58,455)	-17%	13.90	13.90	0.00	0.0%	6,000	6,000	0	0.0%	2,543	2,331	(212)	-8.3%
Middletown	1,912,817	1,656,001	(256,816)	-13%	16.05	16.05	0.00	0.0%	3,000	3,000	0	0.0%	11,879	10,369	(1,510)	-12.7%
Narragansett	1,631,921	1,368,487	(263,434)	-16%	16.46	16.46	0.00	0.0%	6,000	6,000	0	0.0%	9,296	8,606	(690)	-7.4%
New Shoreham	151,924	115,841	(36,083)	-24%	9.75	9.75	0.00	0.0%	1,000	2,000	1,000	100.0%	1,971	1,266	(704)	-35.7%
Newport	2,106,872	1,763,643	(343,229)	-16%	23.45	23.45	0.00	0.0%	6,000	6,000	0	0.0%	9,001	8,241	(760)	-8.4%
North Kingstown	5,122,083	4,384,845	(737,238)	-14%	22.04	22.04	0.00	0.0%	3,000	3,000	0	0.0%	21,858	19,403	(2,455)	-11.2%
North Providence	9,208,736	6,587,427	(2,621,309)	-28%	41.95	41.95	0.00	0.0%	500	2,000	1,500	300.0%	23,515	18,440	(5,075)	-21.6%
North Smithfield	4,122,965	3,274,534	(848,431)	-21%	37.62	37.62	0.00	0.0%	675	2,000	1,325	196.3%	11,230	8,971	(2,258)	-20.1%
Pawtucket	15,335,132	10,231,262	(5,103,870)	-33%	53.30	50.00	(3.30)	-6.2%	500	2,000	1,500	300.0%	45,551	31,584	(13,968)	-30.7%
Portsmouth	2,252,859	1,918,660	(334,199)	-15%	22.50	22.50	0.00	0.0%	2,000	2,000	0	0.0%	14,804	12,358	(2,446)	-16.5%
Providence	31,868,861	21,578,369	(10,290,492)	-32%	60.00	50.00	(10.00)	-16.7%	2,000	2,000	0	0.0%	78,607	53,936	(24,671)	-31.4%
Richmond	1,361,751	1,011,166	(350,585)	-26%	22.64	22.64	0.00	0.0%	500	2,000	1,500	300.0%	7,906	5,974	(1,933)	-24.4%
Scituate	1,860,657	1,551,734	(308,923)	-17%	30.20	30.20	0.00	0.0%	6,000	6,000	0	0.0%	6,699	6,124	(575)	-8.6%
Smithfield	6,727,624	5,798,168	(929,456)	-14%	39.00	39.00	0.00	0.0%	2,000	2,000	0	0.0%	17,048	14,368	(2,679)	-15.7%
South Kingstown	3,720,816	3,164,513	(556,303)	-15%	18.71	18.71	0.00	0.0%	3,000	3,000	0	0.0%	20,129	17,692	(2,437)	-12.1%
Tiverton	1,595,997	1,321,936	(274,061)	-17%	19.14	19.14	0.00	0.0%	6,000	6,000	0	0.0%	8,912	8,066	(846)	-9.5%
Warren	1,992,422	1,521,971	(470,451)	-24%	26.00	26.00	0.00	0.0%	500	2,000	1,500	300.0%	9,046	6,692	(2,354)	-26.0%
Warwick	24,636,708	21,220,215	(3,416,493)	-14%	34.60	34.60	0.00	0.0%	2,000	2,000	0	0.0%	75,158	62,788	(12,370)	-16.5%
West Greenwich	1,243,734	933,304	(310,430)	-25%	19.02	19.02	0.00	0.0%	500	2,000	1,500	300.0%	6,367	4,972	(1,395)	-21.9%
West Warwick	5,350,617	4,302,867	(1,047,750)	-20%	28.47	28.47	0.00	0.0%	1,000	2,000	1,000	100.0%	22,267	17,411	(4,856)	-21.8%
Westerly	5,495,678	4,369,308	(1,126,370)	-20%	29.67	29.67	0.00	0.0%	1,500	2,000	500	33.3%	19,949	15,429	(4,520)	-22.7%
Woonsocket	8,799,749	6,260,666	(2,539,083)	-29%	46.58	46.58	0.00	0.0%	1,000	2,000	1,000	100.0%	25,430	18,065	(7,365)	-29.0%
Maximum	\$31,868,861	\$21,578,369	(\$10,290,492)	-33%	\$60.00	\$50.00	-\$10.00	-16.7%	\$6,000	\$6,000	0	0.0%	78,607	62,788	(15,819)	-20.1%
Statewide Average	\$5,656,696	\$4,369,920	(\$1,286,776)		\$29.10	\$28.76	-\$0.34	-1.2%	\$2,081	\$2,821	739	35.5%	19,153	14,911	(4,242)	-22.2%
Minimum	\$151,924	\$115,841	(\$36,083)	-24%	\$9.75	\$9.75	\$0.00	0.0%	\$500	\$2,000	1,500	300.0%	1,971	1,266	(704)	-35.7%
Statewide Total	\$220,611,139	\$170,426,882	(\$50,184,257)	-23%									746,965	581,512	(165,454)	-22.2%

Current Motor Vehicle Excise Tax vs. Estimated FY2020 Impact

Town Name	FY2017 Levy	FY2020 Levy	\$ Change in Levy	% Change in Levy	FY2017 Rate per \$1,000	FY2020 Rate per \$1,000	Change in Rate	% Change in Rate	FY2017 Exemption	FY2020 Exemption	Change in Exemption	% Change in Exemption	FY2017 Prorated			
													Taxed Car Count	FY 2020 Prorated Taxed Car Count	Change in Car Count	% Change in Car Count
Barrington	\$5,601,018	\$4,034,112	(\$1,566,906)	-28%	\$42.00	\$35.00	(\$7.00)	-16.7%	\$2,000	\$3,000	3,000	50.0%	12,749	10,546	(2,203)	-17.3%
Bristol	2,769,575	1,928,591	(840,984)	-30%	17.35	17.35	0.00	0.0%	2,000	3,000	3,000	50.0%	17,260	12,858	(4,402)	-25.5%
Burrillville	4,744,247	3,188,366	(1,555,881)	-33%	40.00	35.00	(5.00)	-12.5%	1,250	3,000	3,000	140.0%	14,026	10,065	(3,961)	-28.2%
Central Falls	1,822,371	891,937	(930,434)	-51%	48.65	35.00	(13.65)	-28.1%	1,250	3,000	1,750	140.0%	8,735	4,536	(4,199)	-48.1%
Charlestown	954,651	634,843	(319,808)	-34%	13.08	13.08	0.00	0.0%	500	3,000	2,500	500.0%	7,520	5,579	(1,941)	-25.8%
Coventry	5,561,915	3,610,809	(1,951,106)	-35%	18.75	18.75	0.00	0.0%	500	3,000	2,500	500.0%	32,216	22,935	(9,281)	-28.8%
Cranston	20,954,170	12,269,155	(8,685,015)	-41%	42.44	35.00	(7.44)	-17.5%	500	3,000	2,500	500.0%	56,730	33,532	(23,197)	-40.9%
Cumberland	5,678,667	3,842,947	(1,835,720)	-32%	19.87	19.87	0.00	0.0%	500	3,000	2,500	500.0%	29,111	22,173	(6,938)	-23.8%
East Greenwich	2,296,400	1,772,651	(523,749)	-23%	22.88	22.88	0.00	0.0%	6,000	6,000	0	0.0%	7,783	7,030	(753)	-9.7%
East Providence	10,381,202	6,915,746	(3,465,456)	-33%	37.10	35.00	(2.10)	-5.7%	500	3,000	2,500	500.0%	36,010	25,177	(10,832)	-30.1%
Exeter	2,070,754	1,379,084	(691,670)	-33%	32.59	32.59	0.00	0.0%	500	3,000	2,500	500.0%	6,402	4,659	(1,744)	-27.2%
Foster	1,579,960	989,430	(590,530)	-37%	36.95	35.00	(1.95)	-5.3%	500	3,000	2,500	500.0%	4,945	3,308	(1,637)	-33.1%
Glocester	2,218,404	1,376,495	(841,909)	-38%	24.37	24.37	0.00	0.0%	500	3,000	2,500	500.0%	9,969	6,914	(3,055)	-30.6%
Hopkinton	1,519,868	963,907	(555,961)	-37%	21.18	21.18	0.00	0.0%	500	3,000	2,500	500.0%	8,370	5,641	(2,728)	-32.6%
Jamestown	596,196	457,533	(138,663)	-23%	14.42	14.42	0.00	0.0%	6,000	6,000	0	0.0%	3,713	3,301	(413)	-11.1%
Johnston	9,638,661	6,046,524	(3,592,137)	-37%	41.46	35.00	(6.46)	-15.6%	500	3,000	2,500	500.0%	25,367	18,112	(7,255)	-28.6%
Lincoln	5,371,103	4,305,382	(1,065,721)	-20%	30.66	30.66	0.00	0.0%	3,000	3,000	0	0.0%	16,895	14,738	(2,157)	-12.8%
Little Compton	352,054	266,342	(85,712)	-24%	13.90	13.90	0.00	0.0%	6,000	6,000	0	0.0%	2,543	2,253	(290)	-11.4%
Middletown	1,912,817	1,541,251	(371,566)	-19%	16.05	16.05	0.00	0.0%	3,000	3,000	0	0.0%	11,879	10,258	(1,621)	-13.6%
Narragansett	1,631,921	1,244,382	(387,539)	-24%	16.46	16.46	0.00	0.0%	6,000	6,000	0	0.0%	9,296	8,330	(966)	-10.4%
New Shoreham	151,924	99,189	(52,735)	-35%	9.75	9.75	0.00	0.0%	1,000	3,000	2,000	200.0%	1,971	1,178	(792)	-40.2%
Newport	2,106,872	1,601,126	(505,746)	-24%	23.45	23.45	0.00	0.0%	6,000	6,000	0	0.0%	9,001	7,927	(1,074)	-11.9%
North Kingstown	5,122,083	4,068,774	(1,053,309)	-21%	22.04	22.04	0.00	0.0%	3,000	3,000	0	0.0%	21,858	19,192	(2,666)	-12.2%
North Providence	9,208,736	5,158,843	(4,049,893)	-44%	41.95	35.00	(6.95)	-16.6%	500	3,000	2,500	500.0%	23,515	17,313	(6,202)	-26.4%
North Smithfield	4,122,965	2,788,281	(1,334,684)	-32%	37.62	35.00	(2.62)	-7.0%	675	3,000	2,325	344.4%	11,230	8,494	(2,736)	-24.4%
Pawtucket	15,335,132	6,694,139	(8,640,993)	-56%	53.30	35.00	(18.30)	-34.3%	500	3,000	2,500	500.0%	45,551	28,404	(17,147)	-37.6%
Portsmouth	2,252,859	1,606,690	(646,169)	-29%	22.50	22.50	0.00	0.0%	2,000	3,000	1,000	50.0%	14,804	11,658	(3,146)	-21.3%
Providence	31,868,861	13,955,935	(17,912,926)	-56%	60.00	35.00	(25.00)	-41.7%	2,000	3,000	1,000	50.0%	78,607	50,109	(28,498)	-36.3%
Richmond	1,361,751	853,151	(508,600)	-37%	22.64	22.64	0.00	0.0%	500	3,000	2,500	500.0%	7,906	5,531	(2,375)	-30.0%
Scituate	1,860,657	1,407,083	(453,574)	-24%	30.20	30.20	0.00	0.0%	6,000	6,000	0	0.0%	6,699	5,892	(806)	-12.0%
Smithfield	6,727,624	4,968,920	(1,758,704)	-26%	39.00	35.00	(4.00)	-10.3%	2,000	3,000	1,000	50.0%	17,048	13,654	(3,394)	-19.9%
South Kingstown	3,720,816	2,932,169	(788,647)	-21%	18.71	18.71	0.00	0.0%	3,000	3,000	0	0.0%	20,129	17,503	(2,626)	-13.0%
Tiverton	1,595,997	1,196,224	(399,773)	-25%	19.14	19.14	0.00	0.0%	6,000	6,000	0	0.0%	8,912	7,776	(1,136)	-12.7%
Warren	1,992,422	1,281,545	(710,877)	-36%	26.00	26.00	0.00	0.0%	500	3,000	2,500	500.0%	9,046	6,194	(2,852)	-31.5%
Warwick	24,636,708	18,114,281	(6,522,427)	-26%	34.60	34.60	0.00	0.0%	2,000	3,000	1,000	50.0%	75,158	59,117	(16,041)	-21.3%
West Greenwich	1,243,734	792,328	(451,406)	-36%	19.02	19.02	0.00	0.0%	500	3,000	2,500	500.0%	6,367	4,661	(1,706)	-26.8%
West Warwick	5,350,617	3,604,557	(1,746,060)	-33%	28.47	28.47	0.00	0.0%	1,000	3,000	2,000	200.0%	22,267	16,021	(6,246)	-28.0%
Westerly	5,495,678	3,624,099	(1,871,579)	-34%	29.67	29.67	0.00	0.0%	1,500	3,000	1,500	100.0%	19,949	14,544	(5,405)	-27.1%
Woonsocket	8,799,749	4,295,133	(4,504,616)	-51%	46.58	35.00	(11.58)	-24.9%	1,000	3,000	2,000	200.0%	25,430	16,277	(9,153)	-36.0%
Maximum	\$31,868,861	\$18,114,281	(\$52,735)	-19%	\$60.00	\$35.00	-\$25.00	-41.7%	\$6,000	\$6,000	6,000	0.0%	78,607	59,117	(19,490)	-24.8%
Statewide Average	\$5,656,696	\$3,505,178	(\$2,151,518)		\$29.10	\$26.22	-\$2.87	-9.9%	\$2,081	\$3,538	3,538	70.0%	19,153	13,933	(5,220)	-27.3%
Minimum	\$151,924	\$99,189	(\$17,912,926)	-56%	\$9.75	\$9.75	\$0.00	0.0%	\$500	\$3,000	2,999	500.0%	1,971	1,178	(792)	-40.2%
Statewide Total	\$220,611,139	\$136,701,951	(\$83,909,188)	-38%									746,965	543,391	(203,574)	-27.3%

Current Motor Vehicle Excise Tax vs. Estimated FY2021 Impact

Town Name	FY2017 Levy	FY2021 Levy	% Change in		FY2017 Rate per \$1,000	FY2021 Rate per \$1,000	Change in		FY2017 Exemption	FY2021 Exemption	% Change in		FY2017 Prorated Taxed Car Count	FY 2021 Prorated Taxed Car Count	Change in Car Count	% Change in Car Count
			\$ Change in Levy	Levy			Rate	Rate			Exemption	Exemption	Count	Count	Count	Car Count
Barrington	\$5,601,018	\$2,931,803	(\$2,669,215)	-48%	\$42.00	\$35.00	(\$7.00)	-16.7%	\$2,000	\$4,000	4,000	100.0%	12,749	9,690	(3,059)	-11.8%
Bristol	2,769,575	1,558,098	(1,211,477)	-44%	17.35	17.35	0.00	0.0%	2,000	4,000	4,000	100.0%	17,260	11,453	(5,807)	-17.6%
Burrillville	4,744,247	2,242,179	(2,502,068)	-53%	40.00	35.00	(5.00)	-12.5%	1,250	4,000	3,999	220.0%	14,026	8,964	(5,062)	-17.9%
Central Falls	1,822,371	572,013	(1,250,358)	-69%	48.65	35.00	(13.65)	-28.1%	1,250	4,000	2,750	220.0%	8,735	3,526	(5,209)	-31.8%
Charlestown	954,651	516,113	(438,538)	-46%	13.08	13.08	0.00	0.0%	500	4,000	3,500	700.0%	7,520	4,978	(2,542)	-17.2%
Coventry	5,561,915	2,918,148	(2,643,767)	-48%	18.75	18.75	0.00	0.0%	500	4,000	3,500	700.0%	32,216	20,387	(11,828)	-19.8%
Cranston	20,954,170	8,795,556	(12,158,614)	-58%	42.44	35.00	(7.44)	-17.5%	500	4,000	3,500	700.0%	56,730	28,948	(27,782)	-36.5%
Cumberland	5,678,667	3,128,749	(2,549,918)	-45%	19.87	19.87	0.00	0.0%	500	4,000	3,500	700.0%	29,111	19,935	(9,176)	-16.8%
East Greenwich	2,296,400	1,609,013	(687,387)	-30%	22.88	22.88	0.00	0.0%	6,000	6,000	0	0.0%	7,783	6,783	(999)	-8.6%
East Providence	10,381,202	5,218,881	(5,162,321)	-50%	37.10	35.00	(2.10)	-5.7%	500	4,000	3,500	700.0%	36,010	22,067	(13,942)	-19.2%
Exeter	2,070,754	1,131,041	(939,713)	-45%	32.59	32.59	0.00	0.0%	500	4,000	3,500	700.0%	6,402	4,252	(2,151)	-15.3%
Foster	1,579,960	755,948	(824,012)	-52%	36.95	35.00	(1.95)	-5.3%	500	4,000	3,500	700.0%	4,945	2,936	(2,009)	-20.5%
Glocester	2,218,404	1,128,100	(1,090,304)	-49%	24.37	24.37	0.00	0.0%	500	4,000	3,500	700.0%	9,969	6,208	(3,761)	-18.7%
Hopkinton	1,519,868	775,264	(744,604)	-49%	21.18	21.18	0.00	0.0%	500	4,000	3,500	700.0%	8,370	5,039	(3,331)	-19.4%
Jamestown	596,196	413,728	(182,468)	-31%	14.42	14.42	0.00	0.0%	6,000	6,000	0	0.0%	3,713	3,167	(546)	-9.5%
Johnston	9,638,661	4,294,854	(5,343,807)	-55%	41.46	35.00	(6.46)	-15.6%	500	4,000	3,500	700.0%	25,367	16,167	(9,200)	-17.4%
Lincoln	5,371,103	3,561,547	(1,809,556)	-34%	30.66	30.66	0.00	0.0%	3,000	4,000	1,000	33.3%	16,895	13,400	(3,495)	-11.0%
Little Compton	352,054	239,471	(112,583)	-32%	13.90	13.90	0.00	0.0%	6,000	6,000	0	0.0%	2,543	2,132	(411)	-11.7%
Middletown	1,912,817	1,282,341	(630,476)	-33%	16.05	16.05	0.00	0.0%	3,000	4,000	1,000	33.3%	11,879	9,309	(2,570)	-11.3%
Narragansett	1,631,921	1,122,025	(509,896)	-31%	16.46	16.46	0.00	0.0%	6,000	6,000	0	0.0%	9,296	7,994	(1,302)	-10.0%
New Shoreham	151,924	81,111	(70,813)	-47%	9.75	9.75	0.00	0.0%	1,000	4,000	3,000	300.0%	1,971	1,012	(958)	-22.7%
Newport	2,106,872	1,441,225	(665,647)	-32%	23.45	23.45	0.00	0.0%	6,000	6,000	0	0.0%	9,001	7,619	(1,382)	-11.0%
North Kingstown	5,122,083	3,342,523	(1,779,560)	-35%	22.04	22.04	0.00	0.0%	3,000	4,000	1,000	33.3%	21,858	17,441	(4,417)	-11.0%
North Providence	9,208,736	3,591,231	(5,617,505)	-61%	41.95	35.00	(6.95)	-16.6%	500	4,000	3,500	700.0%	23,515	15,287	(8,229)	-17.8%
North Smithfield	4,122,965	2,120,471	(2,002,494)	-49%	37.62	35.00	(2.62)	-7.0%	675	4,000	3,325	492.6%	11,230	7,689	(3,541)	-16.0%
Pawtucket	15,335,132	4,621,756	(10,713,376)	-70%	53.30	35.00	(18.30)	-34.3%	500	4,000	3,500	700.0%	45,551	23,787	(21,764)	-25.8%
Portsmouth	2,252,859	1,308,610	(944,249)	-42%	22.50	22.50	0.00	0.0%	2,000	4,000	2,000	100.0%	14,804	10,542	(4,262)	-15.0%
Providence	31,868,861	9,542,667	(22,326,194)	-70%	60.00	35.00	(25.00)	-41.7%	2,000	4,000	2,000	100.0%	78,607	42,298	(36,309)	-21.7%
Richmond	1,361,751	700,647	(661,104)	-49%	22.64	22.64	0.00	0.0%	500	4,000	3,500	700.0%	7,906	4,985	(2,921)	-19.8%
Scituate	1,860,657	1,264,910	(595,747)	-32%	30.20	30.20	0.00	0.0%	6,000	6,000	0	0.0%	6,699	5,659	(1,039)	-10.6%
Smithfield	6,727,624	3,677,280	(3,050,344)	-45%	39.00	35.00	(4.00)	-10.3%	2,000	4,000	2,000	100.0%	17,048	12,423	(4,625)	-13.6%
South Kingstown	3,720,816	2,381,414	(1,339,402)	-36%	18.71	18.71	0.00	0.0%	3,000	4,000	1,000	33.3%	20,129	15,885	(4,244)	-11.3%
Tiverton	1,595,997	1,072,644	(523,353)	-33%	19.14	19.14	0.00	0.0%	6,000	6,000	0	0.0%	8,912	7,402	(1,510)	-11.5%
Warren	1,992,422	1,031,602	(960,820)	-48%	26.00	26.00	0.00	0.0%	500	4,000	3,500	700.0%	9,046	5,502	(3,543)	-19.4%
Warwick	24,636,708	14,860,396	(9,776,312)	-40%	34.60	34.60	0.00	0.0%	2,000	4,000	2,000	100.0%	75,158	53,385	(21,773)	-15.2%
West Greenwich	1,243,734	655,482	(588,252)	-47%	19.02	19.02	0.00	0.0%	500	4,000	3,500	700.0%	6,367	4,245	(2,121)	-17.1%
West Warwick	5,350,617	2,891,504	(2,459,113)	-46%	28.47	28.47	0.00	0.0%	1,000	4,000	3,000	300.0%	22,267	14,103	(8,164)	-19.8%
Westerly	5,495,678	2,918,055	(2,577,623)	-47%	29.67	29.67	0.00	0.0%	1,500	4,000	2,500	166.7%	19,949	13,083	(6,866)	-16.3%
Woonsocket	8,799,749	2,902,058	(5,897,691)	-67%	46.58	35.00	(11.58)	-24.9%	1,000	4,000	3,000	300.0%	25,430	13,709	(11,721)	-25.1%
Maximum	\$31,868,861	\$14,860,396	(\$70,813)	-30%	\$60.00	\$35.00	-\$25.00	-41.7%	\$6,000	\$6,000	0	0.0%	78,607	53,385	(25,222)	-15.2%
Statewide Average	\$5,656,696	\$2,682,063	(\$2,974,633)		\$29.10	\$26.22	-\$2.87	-9.9%	\$2,081	\$4,359	2,278	109.4%	19,153	12,395	(6,758)	-18.7%
Minimum	\$151,924	\$81,111	(\$22,326,194)	-70%	\$9.75	\$9.75	\$0.00	0.0%	\$500	\$4,000	3,500	700.0%	1,971	1,012	(958)	-22.7%
Statewide Total	\$220,611,139	\$104,600,455	(\$116,010,684)	-53%									746,965	483,393	(263,573)	-18.7%

Current Motor Vehicle Excise Tax vs. Estimated FY2022 Impact

Town Name	FY2017 Levy	FY2022 Levy	% Change in Levy		FY2017 Rate per \$1,000	FY2022 Rate per \$1,000	Change in Rate		FY2017 Exemption	FY2022 Exemption	% Change in Exemption		FY2017 Prorated Taxed Car Count	FY 2022 Prorated Taxed Car Count	Change in Car Count	% Change in Car Count
			\$ Change in Levy	% Change in Levy			Change in Rate	% Change in Rate			Change in Exemption	% Change in Exemption				
Barrington	\$5,601,018	\$2,017,978	(\$3,583,040)	-64%	\$42.00	\$30.00	(\$12.00)	-28.6%	\$2,000	\$5,000	3,000	150.0%	12,749	8,375	(4,374)	-34.3%
Bristol	2,769,575	1,222,085	(1,547,490)	-56%	17.35	17.35	0.00	0.0%	2,000	5,000	3,000	150.0%	17,260	9,672	(7,588)	-44.0%
Burrillville	4,744,247	1,488,411	(3,255,836)	-69%	40.00	30.00	(10.00)	-25.0%	1,250	5,000	3,750	300.0%	14,026	7,473	(6,553)	-46.7%
Central Falls	1,822,371	343,857	(1,478,514)	-81%	48.65	30.00	(18.65)	-38.3%	1,250	5,000	3,750	300.0%	8,735	2,507	(6,228)	-71.3%
Charlestown	954,651	404,819	(549,832)	-58%	13.08	13.08	0.00	0.0%	500	5,000	4,500	900.0%	7,520	4,288	(3,232)	-43.0%
Coventry	5,561,915	2,278,663	(3,283,252)	-59%	18.75	18.75	0.00	0.0%	500	5,000	4,500	900.0%	32,216	17,116	(15,100)	-46.9%
Cranston	20,954,170	6,045,812	(14,908,358)	-71%	42.44	30.00	(12.44)	-29.3%	500	5,000	4,500	900.0%	56,730	24,683	(32,047)	-56.5%
Cumberland	5,678,667	2,461,950	(3,216,717)	-57%	19.87	19.87	0.00	0.0%	500	5,000	4,500	900.0%	29,111	17,061	(12,051)	-41.4%
East Greenwich	2,296,400	1,447,893	(848,507)	-37%	22.88	22.88	0.00	0.0%	6,000	6,000	0	0.0%	7,783	6,515	(1,267)	-16.3%
East Providence	10,381,202	3,445,589	(6,935,613)	-67%	37.10	30.00	(7.10)	-19.1%	500	5,000	4,500	900.0%	36,010	17,915	(18,095)	-50.3%
Exeter	2,070,754	825,937	(1,244,817)	-60%	32.59	30.00	(2.59)	-7.9%	500	5,000	4,500	900.0%	6,402	3,650	(2,752)	-43.0%
Foster	1,579,960	504,115	(1,075,845)	-68%	36.95	30.00	(6.95)	-18.8%	500	5,000	4,500	900.0%	4,945	2,499	(2,445)	-49.5%
Glocester	2,218,404	894,333	(1,324,071)	-60%	24.37	24.37	0.00	0.0%	500	5,000	4,500	900.0%	9,969	5,364	(4,605)	-46.2%
Hopkinton	1,519,868	600,037	(919,831)	-61%	21.18	21.18	0.00	0.0%	500	5,000	4,500	900.0%	8,370	4,254	(4,116)	-49.2%
Jamestown	596,196	370,525	(225,671)	-38%	14.42	14.42	0.00	0.0%	6,000	6,000	0	0.0%	3,713	3,015	(698)	-18.8%
Johnston	9,638,661	2,888,554	(6,750,107)	-70%	41.46	30.00	(11.46)	-27.6%	500	5,000	4,500	900.0%	25,367	13,723	(11,643)	-45.9%
Lincoln	5,371,103	2,797,808	(2,573,295)	-48%	30.66	30.00	(0.66)	-2.2%	3,000	5,000	2,000	66.7%	16,895	11,546	(5,349)	-31.7%
Little Compton	352,054	213,129	(138,925)	-39%	13.90	13.90	0.00	0.0%	6,000	6,000	0	0.0%	2,543	2,046	(498)	-19.6%
Middletown	1,912,817	1,029,641	(883,176)	-46%	16.05	16.05	0.00	0.0%	3,000	5,000	2,000	66.7%	11,879	8,018	(3,861)	-32.5%
Narragansett	1,631,921	1,001,694	(630,227)	-39%	16.46	16.46	0.00	0.0%	6,000	6,000	0	0.0%	9,296	7,620	(1,676)	-18.0%
New Shoreham	151,924	64,081	(87,843)	-58%	9.75	9.75	0.00	0.0%	1,000	5,000	4,000	400.0%	1,971	854	(1,116)	-56.7%
Newport	2,106,872	1,284,288	(822,584)	-39%	23.45	23.45	0.00	0.0%	6,000	6,000	0	0.0%	9,001	7,242	(1,759)	-19.5%
North Kingstown	5,122,083	2,673,355	(2,448,728)	-48%	22.04	22.04	0.00	0.0%	3,000	5,000	2,000	66.7%	21,858	15,064	(6,793)	-31.1%
North Providence	9,208,736	2,373,450	(6,835,286)	-74%	41.95	30.00	(11.95)	-28.5%	500	5,000	4,500	900.0%	23,515	12,614	(10,901)	-46.4%
North Smithfield	4,122,965	1,435,143	(2,687,822)	-65%	37.62	30.00	(7.62)	-20.3%	675	5,000	4,325	640.7%	11,230	6,641	(4,589)	-40.9%
Pawtucket	15,335,132	3,003,699	(12,331,433)	-80%	53.30	30.00	(23.30)	-43.7%	500	5,000	4,500	900.0%	45,551	18,874	(26,677)	-58.6%
Portsmouth	2,252,859	1,034,329	(1,218,530)	-54%	22.50	22.50	0.00	0.0%	2,000	5,000	3,000	150.0%	14,804	9,019	(5,785)	-39.1%
Providence	31,868,861	6,219,239	(25,649,622)	-80%	60.00	30.00	(30.00)	-50.0%	2,000	5,000	3,000	150.0%	78,607	33,020	(45,587)	-58.0%
Richmond	1,361,751	557,124	(804,627)	-59%	22.64	22.64	0.00	0.0%	500	5,000	4,500	900.0%	7,906	4,287	(3,619)	-45.8%
Scituate	1,860,657	1,117,893	(742,764)	-40%	30.20	30.00	(0.20)	-0.7%	6,000	6,000	0	0.0%	6,699	5,376	(1,322)	-19.7%
Smithfield	6,727,624	2,520,691	(4,206,933)	-63%	39.00	30.00	(9.00)	-23.1%	2,000	5,000	3,000	150.0%	17,048	10,730	(6,318)	-37.1%
South Kingstown	3,720,816	1,874,657	(1,846,159)	-50%	18.71	18.71	0.00	0.0%	3,000	5,000	2,000	66.7%	20,129	13,633	(6,496)	-32.3%
Tiverton	1,595,997	951,457	(644,540)	-40%	19.14	19.14	0.00	0.0%	6,000	6,000	0	0.0%	8,912	7,066	(1,846)	-20.7%
Warren	1,992,422	801,393	(1,191,029)	-60%	26.00	26.00	0.00	0.0%	500	5,000	4,500	900.0%	9,046	4,552	(4,494)	-49.7%
Warwick	24,636,708	10,226,022	(14,410,686)	-58%	34.60	30.00	(4.60)	-13.3%	2,000	5,000	3,000	150.0%	75,158	45,930	(29,229)	-38.9%
West Greenwich	1,243,734	525,396	(718,338)	-58%	19.02	19.02	0.00	0.0%	500	5,000	4,500	900.0%	6,367	3,691	(2,676)	-42.0%
West Warwick	5,350,617	2,243,149	(3,107,468)	-58%	28.47	28.47	0.00	0.0%	1,000	5,000	4,000	400.0%	22,267	11,614	(10,653)	-47.8%
Westerly	5,495,678	2,279,373	(3,216,305)	-59%	29.67	29.67	0.00	0.0%	1,500	5,000	3,500	233.3%	19,949	10,950	(8,999)	-45.1%
Woonsocket	8,799,749	1,859,489	(6,940,260)	-79%	46.58	30.00	(16.58)	-35.6%	1,000	5,000	4,000	400.0%	25,430	10,819	(14,611)	-57.5%
Maximum	\$31,868,861	\$10,226,022	(\$87,843)	-37%	\$60.00	\$30.00	-\$30.00	-50.0%	\$6,000	\$6,000	0	0.0%	78,607	45,930	(32,678)	-41.6%
Statewide Average	\$5,656,696	\$1,931,463	(\$3,725,233)		\$29.10	\$24.35	-\$4.75	-16.3%	\$2,081	\$5,179	3,098	148.8%	19,153	10,495	(8,658)	-45.2%
Minimum	\$151,924	\$64,081	(\$25,649,622)	-81%	\$9.75	\$9.75	\$0.00	0.0%	\$500	\$5,000	4,500	900.0%	1,971	854	(1,116)	-56.7%
Statewide Total	\$220,611,139	\$75,327,058	(\$145,284,081)	-66%									746,965	409,317	(337,649)	-45.2%

Current Motor Vehicle Excise Tax vs. Estimated FY2023 Impact

Town Name	FY2017 Levy	FY2023 Levy	% Change in Levy		FY2017 Rate per \$1,000	FY2023 Rate per \$1,000	Change in Rate		FY2017 Exemption	FY2023 Exemption	Change in Exemption		FY2017 Prorated Taxed Car Count	FY 2023 Prorated Taxed Car Count	Change in Car Count	% Change in Car Count
			\$ Change in Levy	% Change in Levy			Change in Rate	% Change in Rate			Change in Exemption	% Change in Exemption				
Barrington	\$5,601,018	\$1,046,526	(\$4,554,492)	-81%	\$42.00	\$20.00	(\$22.00)	-52.4%	\$2,000	\$6,000	4,000	200.0%	12,749	6,925	(5,824)	-45.7%
Bristol	2,769,575	926,031	(1,843,544)	-67%	17.35	17.35	0.00	0.0%	2,000	6,000	4,000	200.0%	17,260	8,007	(9,253)	-53.6%
Burrillville	4,744,247	739,944	(4,004,303)	-84%	40.00	20.00	(20.00)	-50.0%	1,250	6,000	4,750	380.0%	14,026	6,055	(7,971)	-56.8%
Central Falls	1,822,371	154,221	(1,668,150)	-92%	48.65	20.00	(28.65)	-58.9%	1,250	6,000	4,750	380.0%	8,735	1,750	(6,986)	-80.0%
Charlestown	954,651	305,369	(649,282)	-68%	13.08	13.08	0.00	0.0%	500	6,000	5,500	1100.0%	7,520	3,547	(3,973)	-52.8%
Coventry	5,561,915	1,716,701	(3,845,214)	-69%	18.75	18.75	0.00	0.0%	500	6,000	5,500	1100.0%	32,216	14,202	(18,014)	-55.9%
Cranston	20,954,170	3,136,698	(17,817,472)	-85%	42.44	20.00	(22.44)	-52.9%	500	6,000	5,500	1100.0%	56,730	21,108	(35,622)	-62.8%
Cumberland	5,678,667	1,868,009	(3,810,658)	-67%	19.87	19.87	0.00	0.0%	500	6,000	5,500	1100.0%	29,111	14,336	(14,775)	-50.8%
East Greenwich	2,296,400	1,127,133	(1,169,267)	-51%	22.88	20.00	(2.88)	-12.6%	6,000	6,000	0	0.0%	7,783	6,227	(1,556)	-20.0%
East Providence	10,381,202	1,703,676	(8,677,526)	-84%	37.10	20.00	(17.10)	-46.1%	500	6,000	5,500	1100.0%	36,010	14,306	(21,704)	-60.3%
Exeter	2,070,754	422,527	(1,648,227)	-80%	32.59	20.00	(12.59)	-38.6%	500	6,000	5,500	1100.0%	6,402	3,013	(3,390)	-52.9%
Foster	1,579,960	251,437	(1,328,523)	-84%	36.95	20.00	(16.95)	-45.9%	500	6,000	5,500	1100.0%	4,945	2,026	(2,918)	-59.0%
Glocester	2,218,404	559,609	(1,658,795)	-75%	24.37	20.00	(4.37)	-17.9%	500	6,000	5,500	1100.0%	9,969	4,406	(5,563)	-55.8%
Hopkinton	1,519,868	421,927	(1,097,941)	-72%	21.18	20.00	(1.18)	-5.6%	500	6,000	5,500	1100.0%	8,370	3,429	(4,940)	-59.0%
Jamestown	596,196	328,185	(268,011)	-45%	14.42	14.42	0.00	0.0%	6,000	6,000	0	0.0%	3,713	2,847	(866)	-23.3%
Johnston	9,638,661	1,456,127	(8,182,534)	-85%	41.46	20.00	(21.46)	-51.8%	500	6,000	5,500	1100.0%	25,367	11,276	(14,091)	-55.5%
Lincoln	5,371,103	1,452,231	(3,918,872)	-73%	30.66	20.00	(10.66)	-34.8%	3,000	6,000	3,000	100.0%	16,895	9,628	(7,267)	-43.0%
Little Compton	352,054	187,394	(164,660)	-47%	13.90	13.90	0.00	0.0%	6,000	6,000	0	0.0%	2,543	1,910	(633)	-24.9%
Middletown	1,912,817	798,428	(1,114,389)	-58%	16.05	16.05	0.00	0.0%	3,000	6,000	3,000	100.0%	11,879	6,789	(5,090)	-42.9%
Narragansett	1,631,921	883,775	(748,146)	-46%	16.46	16.46	0.00	0.0%	6,000	6,000	0	0.0%	9,296	7,224	(2,071)	-22.3%
New Shoreham	151,924	48,981	(102,943)	-68%	9.75	9.75	0.00	0.0%	1,000	6,000	5,000	500.0%	1,971	701	(1,270)	-64.4%
Newport	2,106,872	964,312	(1,142,560)	-54%	23.45	20.00	(3.45)	-14.7%	6,000	6,000	0	0.0%	9,001	6,798	(2,204)	-24.5%
North Kingstown	5,122,083	1,882,913	(3,239,170)	-63%	22.04	20.00	(2.04)	-9.3%	3,000	6,000	3,000	100.0%	21,858	12,666	(9,192)	-42.1%
North Providence	9,208,736	1,175,117	(8,033,619)	-87%	41.95	20.00	(21.95)	-52.3%	500	6,000	5,500	1100.0%	23,515	10,256	(13,259)	-56.4%
North Smithfield	4,122,965	728,043	(3,394,922)	-82%	37.62	20.00	(17.62)	-46.8%	675	6,000	5,325	788.9%	11,230	5,482	(5,748)	-51.2%
Pawtucket	15,335,132	1,446,635	(13,888,497)	-91%	53.30	20.00	(33.30)	-62.5%	500	6,000	5,500	1100.0%	45,551	14,520	(31,031)	-68.1%
Portsmouth	2,252,859	702,947	(1,549,912)	-69%	22.50	20.00	(2.50)	-11.1%	2,000	6,000	4,000	200.0%	14,804	7,477	(7,327)	-49.5%
Providence	31,868,861	3,065,176	(28,803,685)	-90%	60.00	20.00	(40.00)	-66.7%	2,000	6,000	4,000	200.0%	78,607	25,146	(53,461)	-68.0%
Richmond	1,361,751	377,224	(984,527)	-72%	22.64	20.00	(2.64)	-11.7%	500	6,000	5,500	1100.0%	7,906	3,509	(4,397)	-55.6%
Scituate	1,860,657	654,967	(1,205,690)	-65%	30.20	20.00	(10.20)	-33.8%	6,000	6,000	0	0.0%	6,699	5,035	(1,664)	-24.8%
Smithfield	6,727,624	1,301,451	(5,426,173)	-81%	39.00	20.00	(19.00)	-48.7%	2,000	6,000	4,000	200.0%	17,048	8,927	(8,120)	-47.6%
South Kingstown	3,720,816	1,425,845	(2,294,971)	-62%	18.71	18.71	0.00	0.0%	3,000	6,000	3,000	100.0%	20,129	11,305	(8,824)	-43.8%
Tiverton	1,595,997	833,260	(762,737)	-48%	19.14	19.14	0.00	0.0%	6,000	6,000	0	0.0%	8,912	6,642	(2,269)	-25.5%
Warren	1,992,422	462,478	(1,529,944)	-77%	26.00	20.00	(6.00)	-23.1%	500	6,000	5,500	1100.0%	9,046	3,697	(5,349)	-59.1%
Warwick	24,636,708	5,214,834	(19,421,874)	-79%	34.60	20.00	(14.60)	-42.2%	2,000	6,000	4,000	200.0%	75,158	38,788	(36,370)	-48.4%
West Greenwich	1,243,734	406,405	(837,329)	-67%	19.02	19.02	0.00	0.0%	500	6,000	5,500	1100.0%	6,367	3,123	(3,244)	-51.0%
West Warwick	5,350,617	1,179,899	(4,170,718)	-78%	28.47	20.00	(8.47)	-29.8%	1,000	6,000	5,000	500.0%	22,267	9,489	(12,778)	-57.4%
Westerly	5,495,678	1,159,982	(4,335,696)	-79%	29.67	20.00	(9.67)	-32.6%	1,500	6,000	4,500	300.0%	19,949	8,928	(11,020)	-55.2%
Woonsocket	8,799,749	891,373	(7,908,376)	-90%	46.58	20.00	(26.58)	-57.1%	1,000	6,000	5,000	500.0%	25,430	8,344	(17,085)	-67.2%
Maximum	\$31,868,861	\$5,214,834	(\$102,943)	-45%	\$60.00	\$20.00	-\$40.00	-66.7%	\$6,000	\$6,000	0	0.0%	78,607	38,788	(39,819)	-50.7%
Statewide Average	\$5,656,696	\$1,113,020	(\$4,543,676)		\$29.10	\$18.88	-\$10.21	-35.1%	\$2,081	\$6,000	3,919	188.3%	19,153	8,714	(10,439)	-54.5%
Minimum	\$151,924	\$48,981	(\$28,803,685)	-92%	\$9.75	\$9.75	\$0.00	0.0%	\$500	\$6,000	5,500	1100.0%	1,971	701	(1,270)	-64.4%
Statewide Total	\$220,611,139	\$43,407,790	(\$177,203,349)	-80%									746,965	339,844	(407,121)	-54.5%