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City of Providence v. Federal Nat. Mortg. Ass'n

United States District Court, D. Rhode Island - July 24, 2013 - F.Supp.2d - 2013 WL 3816429

Plaintiffs were the Cities of Providence and Cranston, as well as the Cities' mayors, treasurers and tax collectors in their official capacities. Plaintiffs brought these lawsuits to compel defendants to pay past and future real estate transfer taxes, customarily due from the seller of real property at the time that a deed is recorded by the municipalities.

Defendants refused to pay those taxes, and moved for the dismissal of the lawsuits, based on tax exemptions they allege were enacted by the United States Congress.

The Court held that defendants are indeed exempt from these taxes, and granted the motions to dismiss both lawsuits in their entirety.

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