

STATE OF RHODE ISLAND
PROVIDENCE, Sc.

DISTRICT COURT
SIXTH DIVISION

William Rodriguez

v.

Rhode Island Division of Taxation

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:
:

A.A. No. 25-29

JUDGMENT

This cause came before Gorman, J.(Ret.) on Administrative Appeal, and upon review of the record and memoranda of counsel, and a decision having been rendered, it is

ORDERED AND ADJUDGED

The decision of the Division of Taxation is affirmed.

Dated at Providence, Rhode Island, this 17th day of September, 2026.

Enter:

By Order:

_____/s/_____

_____/s/_____

**STATE OF RHODE ISLAND
PROVIDENCE, Sc**

**DISTRICT COURT
SIXTH DIVISION**

William Rodriguez,	:	
Appellant,	:	
v.	:	6AA-2025-00029
	:	
Rhode Island Division of Taxation,	:	
Appellee,	:	

DECISION

This *pro se* appeal from a decision of the Tax Administrator was initiated by William Rodriguez on April 10, 2025, by filing a hand-written document “[a]sking for redetermination of fine due to financial hardships and the extreme amount of fine compared to violations.” This court has jurisdiction pursuant to Rhode Island General Laws §§ 44-20-48 and 8-8-25.

I. PROCEDURAL HISTORY AND FACTS

The tax division responded to Mr. Rodriguez’s request that the court “redetermine” the fine assessed through the administrative process by moving to dismiss the complaint. The motion argued that 1) the appellant lacked standing to challenge the tax administrator’s decision because he was not the “taxpayer” affected by the decision, 2) the complaint failed to state a claim upon which relief can be granted because he did not identify any facts to support a reason for the appeal, and 3) the appellant failed to meet the prepayment requirement set forth in §8-8-26.

Following several attempts to arrange in-person conferences with the parties, and two on-the-record meetings in a district court courtroom where the appellant failed to appear, a telephone conference with the parties was conducted on August 5, 2026. At that time, the court advised Mr. Rodriquez that appellee had raised questions concerning his standing to bring this action because he was not the party aggrieved by the tax administrator's decision and as a separate ground, because of his failure to meet the prepayment requirement set forth in Rhode Island General Laws §8-8-26. Also, the court told appellant that it believed an appeal from the decision imposing an assessment against CRANSTON STREET 316 LLC, would require that the complainant be represented by an attorney because the party affected by the tax administrator's decision is a company or corporation.

The court further explained that under Rule 15(a) of the District Court Civil Rules, a party may amend its pleading once as a matter of course at any time before a responsive pleading is filed. Mr. Rodriguez was advised that here, the appellee had filed a motion to dismiss the complaint, but the tax division had not yet filed an answer.

Mr. Rodriguez was told that he has an absolute right to represent himself in lawsuits when he is personally injured or is sued in his personal capacity, but that this was a case where he was not named as a party in the administrative proceeding. He was urged to consult with a lawyer who might be able to explain his rights and obligations in greater detail.

With appellant's agreement that the time was acceptable to him, the court advised the parties that a hearing would be held on August 21, 2026, in courtroom 3D in the Garrahy

Judicial Complex to consider arguments on all pending motions. Appellant was told that if he failed to appear, his appeal might be denied, and his complaint might be dismissed with prejudice. Appellant did not appear at that hearing.

II. DISCUSSION

A.

The tax division's initial contention is that the appeal should be dismissed for failure to state a claim cognizable by the court, citing Rule 12(b)(6) of the District Court Civil Rules. The Rhode Island courts have adopted a "notice pleading" approach when considering the specificity requirements in complaints and answers filed by litigants. The court will dismiss a complaint under this rule only "when it is clear beyond a reasonable doubt that the plaintiff would not be entitled to relief from the defendant under any set of facts that could be proven to support the plaintiff's claim." *Bruno v. Criterion Holdings, Inc.*, 736 A.2d 99 (R.I. 1999). (*quoting Folan v State*, 723 A.2d 287, 289) (R.I. 1999).

While far from a model of legal drafting, the document filed with Mr. Rodriguez's appeal identifies a plaintiff and a defendant. It also explains that the appellant is seeking a "redetermination" of the fines imposed and claims they "violate the U.S. Constitution as well as the R.I. Constitution which prohibit excessive fines." This statement without much interpretation, alerts the tax division and the court that appellant is contending that the action of the tax administrator is inconsistent with the Eight Amendment to the United States Constitution's prohibition of "excessive fines," and the limitations imposed by Art. 1 § 8 of the Rhode Island Constitution. The court is satisfied that the handwritten note filed with his appeal meets the extremely low bar set forth in Rule 12(b)(6).

B.

In addition to its Rule 12(b)(6) argument, the tax division contends that Mr. Rodriquez lacks standing to appeal the decision of the tax administrator. The facts referred to in the supporting memorandum state that the “taxpayer”¹ investigated by the tax division and against which the tax assessment was made, was “Cranston Street 315, LLC,” not the appellant. The Rhode Island tax code authorizes “any taxpayer aggrieved by a final decision of the tax administrator” to file a complaint for judicial relief. R.I.G.L. § 8-8-25(a). In this case, the entity empowered to challenge the tax administrator’s decision is the LLC against which the administrative fine was imposed. Appellant cannot claim that he was injured by the decision, even if he has a substantial interest in the LLC or is the sole owner. For whatever reason, the individuals responsible for creating the LLC chose to transfer their rights (and obligations) to a legal entity defined by state law. Now, under the circumstances of this case, the only party with the ability to seek redress is the LLC.

C.

The court is persuaded that the appeal must be dismissed on the basis of appellant’s lack of standing. However, even if Mr. Rodriquez did have the right to initiate this appeal, the matter still must be dismissed for failure to satisfy the prepayment requirement of R.I.G.L. § 8-8-26 which states that:

A taxpayer’s right to file a complaint pursuant to § 8-8-25 for review of a final decision of the tax administrator ordering an assessment, deficiency, or otherwise shall be conditional upon the prepayment of all taxes, interest, and penalties set forth in the assessment, deficiency, or

¹ The copy of the decision of the hearing officer attached to the appellee’s motion to dismiss uses the term “taxpayer” in its caption and throughout the description of the administrative process.

otherwise; provided, however, that in lieu of the prepayment, the taxpayer may file together with his or her compliant a motion for an exemption from the prepayment requirement.

During the court's telephone conference with the parties on August 5, 2026, Mr. Rodriquez was told of this statutory requirement, and advised that under the district court rules, he could amend his complaint because no answer had been filed by the tax division. The appellant has not filed an amended complaint, and he has neither prepaid the assessment imposed by the tax administrator's decision, nor moved for an exemption from that requirement.²

III. CONCLUSION

For the reasons set forth above, the appeal filed by William Rodriquez is dismissed, with prejudice.

² Because this appeal must be dismissed for other reasons, it is not necessary to discuss the absence of an attorney to represent the interests of the LLC taxpayer. As the Rhode Island Supreme Court recognized in *Plantations Legal Defense Services, Inc. v. Grande*, 493 A.2d 1084 (R.I. 1979), it is a "well-established principle that a corporation may be represented only by licensed counsel." *Also, see § 7-16-70*, which states that "[a] member of a limited liability company is not a proper party to proceedings by or against a limited liability company," with certain exceptions which do not apply here.