

2026 -- S 2453

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LC004809

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S T A T E O F R H O D E I S L A N D

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2026

A N A C T

RELATING TO TAXATION -- LEVY AND ASSESSMENT OF LOCAL TAXES

Introduced By: Senators Burke, LaMountain, Tikoian, Thompson, Felag, Patalano, and Appollonio

Date Introduced: February 06, 2026

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-5-8.1 of the General Laws in Chapter 44-5 entitled "Levy and
2 Assessment of Local Taxes" is hereby amended to read as follows:

3 **44-5-8.1. Waiver of interest on overdue quarterly tax payments.**

4 (a) Notwithstanding any other provision in this chapter to the contrary, any city or town
5 may, by ordinance duly enacted, authorize a waiver of interest on one quarter's overdue property
6 tax payment and allow the remaining balance of taxes owed to be paid on a quarterly basis if all of
7 the following conditions are satisfied by the taxpayer:

8 (1) The property subject to the overdue payment is the residence or commercial property
9 of the taxpayer and has been for the five (5) years immediately preceding the tax payment which is
10 overdue.

11 (2) The request for a waiver of interest is in writing, signed and dated by the taxpayer.

12 (3) The taxpayer has made timely payments of taxes to the city or town for the five (5)
13 years immediately preceding the tax payment, which is overdue. The burden of proof of timely
14 payments shall be upon the taxpayer.

15 (4) The bill for which the payment is overdue was issued less than two (2) years prior to
16 the date of the request for a waiver of interest.

17 (b) In no event shall the waiver of interest on a tax bill exceed five hundred dollars (\$500).
18 Decisions of the tax collector shall be in writing and contain a notice to the city or town council. If
19 the taxpayer receives an adverse decision from the tax collector, the taxpayer must pay the interest

1 and may file a claim for reimbursement with the city or town council within ten (10) days of the
2 decision.

3 (c) Any request for a waiver of taxes which meets criteria established by this section
4 pursuant to a duly enacted ordinance shall be granted by the city or town.

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

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
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RELATING TO TAXATION -- LEVY AND ASSESSMENT OF LOCAL TAXES

- 1 This act would allow the waiver of interest on overdue taxes for commercial properties.
- 2 This act would take effect upon passage.

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