

2012 -- S 2968

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LC02604
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2012

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A N A C T

RELATING TO HEALTH AND SAFETY - TAXATION - IMPACT FEES

Introduced By: Senator Michael J. McCaffrey

Date Introduced: May 17, 2012

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Chapter 23-27.3 of the General Laws entitled "State Building Code" is
2 hereby amended by adding thereto the following section:

3 **23-27.3-119.1. Permit fees - Reduction. --** The permit fees assessed by each
4 municipality pursuant to this chapter as of December 31, 2011, shall be reduced by fifty percent
5 (50%) for a period of twenty-four (24) months from the passage of this act.

6 SECTION 2. Chapter 44-18 of the General Laws entitled "Sales and Use Taxes -
7 Liability and Computation" is hereby amended by adding thereto the following section:

8 **44-18-30E. Temporary reduction of sales tax on lumber and building materials. --**
9 There shall be a three and a half percent (3.5%) reduction in the sales tax imposed on lumber and
10 building materials which are used in the construction, erection, alteration or repairing of a
11 building or other structure or in the making of any other improvements on land or the preparation
12 of making improvements for a period of twenty-four (24) months, commencing with the passage
13 of this act.

14 SECTION 3. Chapter 45-22.4 of the General Laws entitled "Rhode Island Development
15 Impact Fee Act" is hereby amended by adding thereto the following section:

16 **45-22.4-4.1. Moratorium on assessment of impact fees. --** There shall be a moratorium
17 instituted on the assessment and collection of impact fees as currently established or proposed by
18 the cities and towns for new construction and development pursuant to this chapter. This
19 moratorium shall be in place for a period of thirty-six (36) months, commencing with the passage

1 [of this act.](#)

2 SECTION 4. This act shall take effect upon passage.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF

A N A C T
RELATING TO HEALTH AND SAFETY - TAXATION - IMPACT FEES

- 1 This act would create temporary reductions or certain fees and taxes relating to building
- 2 and construction, specifically permit fees, impact fees and lumber and other building materials.
- 3 This act would take effect upon passage.

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