LC01134

## 2011 -- H 5918

## STATE OF RHODE ISLAND

#### IN GENERAL ASSEMBLY

#### JANUARY SESSION, A.D. 2011

AN ACT

#### RELATING TO TAXATION

Introduced By: Representatives Ucci, and Petrarca

Date Introduced: March 09, 2011

Referred To: House Municipal Government

It is enacted by the General Assembly as follows:

- 1 SECTION 1. Chapter 44-5 of the General Laws entitled "Levy and Assessment of Local
- 2 Taxes" is hereby amended by adding thereto the following section:
- 3 <u>44-5-11.15. Authority to extend homestead exemption.</u> Any city or town authorized
- 4 <u>under this chapter to enact a homestead exemption may, by ordinance, provide the homestead</u>
- 5 exemption to any owner occupied premises in that city or town notwithstanding any law,
- 6 regulation or ordinance to the contrary.
  - SECTION 2. This act shall take effect upon passage.

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#### **EXPLANATION**

### BY THE LEGISLATIVE COUNCIL

### OF

## AN ACT

## RELATING TO TAXATION

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1 This act would allow cities and towns that have a homestead exemption to extend that 2 exemption to all owner occupied premises regardless of any law, regulation or ordinance to the 3 contrary.

5 contrary.

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This act would take effect upon passage.

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