

2010 -- S 2407

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2010

A N A C T

RELATING TO TAXATION - LEVY AND ASSESSMENT OF LOCAL TAXES

Introduced By: Senators Pinga, Cote, Raptakis, and Maher

Date Introduced: February 11, 2010

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-5-9 of the General Laws in Chapter 44-5 entitled "Levy and
2 Assessment of Local Taxes" is hereby amended to read as follows:

3 **44-5-9. Deductions and penalties to insure prompt payment.** -- Any city or town may
4 provide for a deduction from the tax assessed against any person, if paid by an appointed time, or
5 for the penalties by way of percentage on a tax, if not paid at the time appointed, not exceeding
6 eighteen percent (18%) per annum, as it deems necessary to insure punctual payment; provided,
7 that the city of Cranston [and the town of West Warwick](#) may charge a penalty not exceeding
8 twelve percent (12%) per annum.

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

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
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- 1 This act would allow the town of West Warwick to limit the interest rate on unpaid taxes
- 2 to twelve percent (12%) per annum.
- 3 This act would take effect upon passage.

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