

2015 -- H 5545

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LC001174  
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2015

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A N A C T

RELATING TO HEALTH AND SAFETY - TAXATION - IMPACT FEES

Introduced By: Representative Robert B. Jacquard

Date Introduced: February 25, 2015

Referred To: House 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, 2013, shall be reduced by fifty percent  
5 (50%) for a period of twenty-four (24) months from the enactment of this section.

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 **44-18-30.E. 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  
12 preparation of making improvements for a period of twenty-four (24) months, commencing with  
13 the enactment of this section.

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

1 [enactment of this section.](#)

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

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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF

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RELATING TO HEALTH AND SAFETY - TAXATION - IMPACT FEES

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

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