



May 7, 2026

The Honorable Senator Louis P. DiPalma, Chair
Senate Finance Committee
Rhode Island State Senate
82 Smith Street
Providence, RI 02903

RE: SENATE BILL 2453 - AN ACT RELATING TO TAXATION -- LEVY AND ASSESSMENT OF LOCAL TAXES

Chair DiPalma and Honorable Committee Members,

On behalf of the Rhode Island League of Cities and Towns, we are writing to express our support for Senate Bill 2453, which would grant municipalities the flexibility to waive interest on overdue commercial property taxes, subject to a capped amount per tax bill.

This legislation provides municipalities with an important discretionary tool to address local economic conditions in a manner that best serves their unique communities. By allowing, but not mandating, this waiver authority, Senate Bill 2453, is consistent with the League's longstanding principle of preserving municipal autonomy and local decision-making.

Cities and towns are in the best position to evaluate when temporary relief may be appropriate, particularly in circumstances where local businesses are experiencing short-term financial hardship. Providing this limited authority enables municipal leaders to balance economic development considerations with fiscal responsibility, ensuring that any relief granted is thoughtful, targeted, and consistent with maintaining stable municipal revenues.

Importantly, the bill does not impose a statewide mandate or financial burden but instead empowers local officials to make informed decisions based on the specific needs and fiscal conditions of their communities.

We appreciate the Committee's consideration of this legislation and stand ready to work with you to ensure Rhode Island's municipalities have the tools necessary to effectively govern and support their local economies.

Thank you for the opportunity to share the perspective of Rhode Island's municipalities and for your thoughtful consideration of this matter.

Sincerely,

Randy R. Rossi
Executive Director

Cc: Honorable Members of Senate Finance Committee