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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2025

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A N A C T

RELATING TO TAXATION -- PROPERTY SUBJECT TO TAXATION

Introduced By: Senators Ciccone, Bissaillon, Felag, Mack, Quezada, and Vargas

Date Introduced: March 07, 2025

Referred To: Senate Housing & Municipal Government

It is enacted by the General Assembly as follows:

1           SECTION 1. Section 44-3-31 of the General Laws in Chapter 44-3 entitled "Property  
2 Subject to Taxation" is hereby amended to read as follows:

3           **44-3-31. Providence — Certain tax exemptions.**

4           (a) ~~Notwithstanding any other provisions of general or special law to the contrary, the city~~  
5 ~~council of the city of Providence is authorized to fix, by ordinance or resolution, the amount of the~~  
6 ~~exemptions with respect to assessed value from local taxation on taxable property to the following~~  
7 ~~persons: veterans and the unmarried widow or widower of veterans as defined in § 44-3-4 at three~~  
8 ~~thousand dollars (\$3,000); for persons who are blind as defined in § 44-3-12 at eighteen thousand~~  
9 ~~dollars (\$18,000); for veterans or the unmarried widow or widower of veterans who are totally~~  
10 ~~disabled as defined in section 44-3-4 at six thousand dollars (\$6,000); for gold star parents as~~  
11 ~~defined in § 44-3-5 at nine thousand dollars (\$9,000); for persons who are one hundred percent~~  
12 ~~(100%) disabled as determined pursuant to title II and title XVI of the Social Security Act, 42~~  
13 ~~U.S.C. § 401 et seq., and 42 U.S.C. § 1381 et seq., or who, by reason of their being one hundred~~  
14 ~~percent (100%) disabled, are receiving disability payments from sources other than the Social~~  
15 ~~Security Administration (such as employees of the railroad, federal civil service, postal service,~~  
16 ~~and the Providence police and fire departments) at nine thousand dollars (\$9,000); for specially~~  
17 ~~adapted housing for veterans with paraplegia as defined in § 44-3-4 at thirty thousand dollars~~  
18 ~~(\$30,000); for any person sixty five (65) years of age, or over, at ten thousand dollars (\$10,000);~~  
19 ~~for any person sixty two (62) through sixty four (64) years of age, who is receiving social security~~

1 ~~benefits, ten thousand dollars (\$10,000). Any increase in exemption provided for in this section~~  
2 ~~over the amount previously provided by general or special law applies only to real property.~~

3 The city council of the city of Providence is hereby authorized, by ordinance or resolution,  
4 to exempt from taxation a specified dollar amount of real and/or personal property of qualified  
5 individuals as defined in §§ 44-3-4 and 44-3-5, who are residents of the city of Providence and are:

6 (1) Veterans of war;

7 (2) Unmarried spouses of veterans of war;

8 (3) Veterans or the unmarried widow or widower of veterans who are one hundred percent  
9 (100%) totally disabled through service connected disability;

10 (4) For persons who are one hundred percent (100%) disabled as determined pursuant to  
11 title II and title XVI of the Social Security Act, 42 U.S.C. § 401 et seq., and 42 U.S.C. § 1381 et  
12 seq., or who, by reason of their being one hundred percent (100%) disabled, are receiving disability  
13 payments from sources other than the social security administration (such as employees of the  
14 railroad, federal civil service, postal service, and the Providence police and fire departments or any  
15 person receiving federal disability retirement):

16 (5) Persons who are blind as provided in § 44-3-12;

17 (6) Gold star parents as provided in § 44-3-5;

18 (7) Veterans who were prisoners of war;

19 (8) Any person sixty-five (65) years of age, or over;

20 (9) Any person sixty-two (62) through sixty-four (64) years of age, who is receiving social  
21 security benefits;

22 (10) Using the exemption for specially adapted housing for veterans with paraplegia as  
23 defined in § 44-3-4.

24 (b) The city council of the city of Providence may subject the exemptions provided in this  
25 section to verifications with respect to qualification for exemptions that it deems necessary or  
26 desirable.

27 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 authorize the Providence city council to set the veterans tax exemption limit
- 2   to an amount determined by the city council via ordinance or resolution.
- 3           This act would take effect upon passage.

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