

2025 -- S 1043 SUBSTITUTE A

LC002832/SUB A

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2025

A N A C T

RELATING TO TAXATION -- PROPERTY SUBJECT TO TAXATION

Introduced By: Senators Ujifusa, Felag, and Lauria

Date Introduced: May 09, 2025

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

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- SECTION 1. Section 44-3-3 of the General Laws in Chapter 44-3 entitled "Property Subject to Taxation" is hereby amended to read as follows:
- 44-3-3. Property exempt.**
- (a) The following property is exempt from taxation:
- (1) Property belonging to the state, except as provided in § 44-4-4.1;
- (2) Lands ceded or belonging to the United States;
- (3) Bonds and other securities issued and exempted from taxation by the government of the United States or of this state;
- (4) Real estate, used exclusively for military purposes, owned by chartered or incorporated organizations approved by the adjutant general and composed of members of the national guard, the naval militia, or the independent, chartered-military organizations;
- (5) Buildings for free public schools, buildings for religious worship, and the land upon which they stand and immediately surrounding them, to an extent not exceeding five (5) acres so far as the buildings and land are occupied and used exclusively for religious or educational purposes;
- (6) Dwellings houses and the land on which they stand, not exceeding one acre in size, or the minimum lot size for zone in which the dwelling house is located, whichever is the greater, owned by, or held in trust for, any religious organization and actually used by its officiating clergy; provided, further, that in the town of Charlestown, where the property previously described in this

1 paragraph is exempt in total, along with dwelling houses and the land on which they stand in
2 Charlestown, not exceeding one acre in size, or the minimum lot size for zone in which the dwelling
3 house is located, whichever is the greater, owned by, or held in trust for, any religious organization
4 and actually used by its officiating clergy, or used as a convent, nunnery, or retreat center by its
5 religious order;

6 (7) Intangible personal property owned by, or held in trust for, any religious or charitable
7 organization, if the principal or income is used or appropriated for religious or charitable purposes;

8 (8) Buildings and personal estate owned by any corporation used for a school, academy, or
9 seminary of learning, and of any incorporated public charitable institution, and the land upon which
10 the buildings stand and immediately surrounding them to an extent not exceeding one acre, so far
11 as they are used exclusively for educational purposes, but no property or estate whatever is hereafter
12 exempt from taxation in any case where any part of its income or profits, or of the business carried
13 on there, is divided among its owners or stockholders; provided, however, that unless any private
14 nonprofit corporation organized as a college or university located in the town of Smithfield reaches
15 a memorandum of agreement with the town of Smithfield, the town of Smithfield shall bill the
16 actual costs for police, fire, and rescue services supplied, unless otherwise reimbursed, to said
17 corporation commencing March 1, 2014;

18 (9) Estates, persons, and families of the president and professors for the time being of
19 Brown University for not more than ten thousand dollars (\$10,000) for each officer, the officer's
20 estate, person, and family included, but only to the extent that any person had claimed and utilized
21 the exemption prior to, and for a period ending, either on or after December 31, 1996;

22 (10) Property especially exempt by charter unless the exemption has been waived in whole
23 or in part; provided that, notwithstanding any provision of a charter or act of incorporation or other
24 law to the contrary, any real and personal property (or portion thereof) of a healthcare facility,
25 and/or any parent corporation, operator, manager, or subsidiary thereof, or of an institution of
26 higher education, that would otherwise be exempted from property taxation that is leased to,
27 subleased to, occupied or used by an entity, organization, or individual that is not itself exempted
28 from property taxation shall be taxed to the tenant, who, for the purposes of taxation is deemed the
29 owner;

30 (11) Lots of land exclusively for burial grounds;

31 (12) Property, real and personal, held for, or by, an incorporated library, society, or any
32 free public library, or any free public library society, so far as the property is held exclusively for
33 library purposes, or for the aid or support of the aged poor, or poor friendless children, or the poor
34 generally, or for a nonprofit hospital for the sick or disabled;

1 (13) Real or personal estate belonging to, or held in trust for, the benefit of incorporated
2 organizations of veterans of any war in which the United States has been engaged, the parent body
3 of which has been incorporated by act of Congress, to the extent of four hundred thousand dollars
4 (\$400,000) if actually used and occupied by the association; provided, that the city council of the
5 city of Cranston may by ordinance exempt the real or personal estate as previously described in
6 this subdivision located within the city of Cranston to the extent of five hundred thousand dollars
7 (\$500,000);

8 (14) Property, real and personal, held for, or by, the fraternal corporation, association, or
9 body created to build and maintain a building or buildings for its meetings or the meetings of the
10 general assembly of its members, or subordinate bodies of the fraternity, and for the
11 accommodation of other fraternal bodies or associations, the entire net income of which real and
12 personal property is exclusively applied or to be used to build, furnish, and maintain an asylum or
13 asylums, a home or homes, a school or schools, for the free education or relief of the members of
14 the fraternity, or the relief, support, and care of worthy and indigent members of the fraternity, their
15 wives, widows, or orphans, and any fund given or held for the purpose of public education,
16 almshouses, and the land and buildings used in connection therewith;

17 (15) Real estate and personal property of any incorporated volunteer fire engine company
18 or incorporated volunteer ambulance or rescue corps in active service;

19 (16) The estate of any person who, in the judgment of the assessors, is unable from infirmity
20 or poverty to pay the tax; provided, that in the towns of Burrillville and West Greenwich, the tax
21 shall constitute a lien for five (5) years on the property where the owner is entitled to the exemption.
22 At the expiration of five (5) years, the lien shall be abated in full. Provided, if the property is sold
23 or conveyed, or if debt secured by the property is refinanced during the five-year (5) period, the
24 lien immediately becomes due and payable; any person claiming the exemption aggrieved by an
25 adverse decision of an assessor shall appeal the decision to the local board of tax review and
26 thereafter according to the provisions of § 44-5-26;

27 (17) Household furniture and family stores of a housekeeper in the whole, including
28 clothing, bedding, and other white goods, books, and all other tangible personal property items that
29 are common to the normal household;

30 (18) Improvements made to any real property to provide a shelter and fallout protection
31 from nuclear radiation, to the amount of one thousand five hundred dollars (\$1,500); provided, that
32 the improvements meet applicable standards for shelter construction established, from time to time,
33 by the Rhode Island emergency management agency. The improvements are deemed to comply
34 with the provisions of any building code or ordinance with respect to the materials or the methods

1 of construction used and any shelter or its establishment is deemed to comply with the provisions
2 of any zoning code or ordinance;

3 (19) Aircraft for which the fee required by § 1-4-6 has been paid to the tax administrator;

4 (20) **Manufacturer's inventory.**

5 (i) For the purposes of §§ 44-4-10, 44-5-3, 44-5-20, and 44-5-38, a person is deemed to be
6 a manufacturer within a city or town within this state if that person uses any premises, room, or
7 place in it primarily for the purpose of transforming raw materials into a finished product for trade
8 through any or all of the following operations: adapting, altering, finishing, making, and
9 ornamenting; provided, that public utilities; non-regulated power producers commencing
10 commercial operation by selling electricity at retail or taking title to generating facilities on or after
11 July 1, 1997; building and construction contractors; warehousing operations, including distribution
12 bases or outlets of out-of-state manufacturers; and fabricating processes incidental to warehousing
13 or distribution of raw materials, such as alteration of stock for the convenience of a customer; are
14 excluded from this definition;

15 (ii) For the purposes of this section and §§ 44-4-10 and 44-5-38, the term "manufacturer's
16 inventory," or any similar term, means and includes the manufacturer's raw materials, the
17 manufacturer's work in process, and finished products manufactured by the manufacturer in this
18 state, and not sold, leased, or traded by the manufacturer or its title or right to possession divested;
19 provided, that the term does not include any finished products held by the manufacturer in any retail
20 store or other similar selling place operated by the manufacturer whether or not the retail
21 establishment is located in the same building in which the manufacturer operates the manufacturing
22 plant;

23 (iii) For the purpose of § 44-11-2, a "manufacturer" is a person whose principal business
24 in this state consists of transforming raw materials into a finished product for trade through any or
25 all of the operations described in paragraph (i) of this subdivision. A person will be deemed to be
26 principally engaged if the gross receipts that person derived from the manufacturing operations in
27 this state during the calendar year or fiscal year mentioned in § 44-11-1 amounted to more than
28 fifty percent (50%) of the total gross receipts that person derived from all the business activities in
29 which that person engaged in this state during the taxable year. For the purpose of computing the
30 percentage, gross receipts derived by a manufacturer from the sale, lease, or rental of finished
31 products manufactured by the manufacturer in this state, even though the manufacturer's store or
32 other selling place may be at a different location from the location of the manufacturer's
33 manufacturing plant in this state, are deemed to have been derived from manufacturing;

34 (iv) Within the meaning of the preceding paragraphs of this subdivision, the term

1 “manufacturer” also includes persons who are principally engaged in any of the general activities
2 coded and listed as establishments engaged in manufacturing in the Standard Industrial
3 Classification Manual prepared by the Technical Committee on Industrial Classification, Office of
4 Statistical Standards, Executive Office of the President, United States Bureau of the Budget, as
5 revised from time to time, but eliminating as manufacturers those persons, who, because of their
6 limited type of manufacturing activities, are classified in the manual as falling within the trade
7 rather than an industrial classification of manufacturers. Among those thus eliminated, and
8 accordingly also excluded as manufacturers within the meaning of this paragraph, are persons
9 primarily engaged in selling, to the general public, products produced on the premises from which
10 they are sold, such as neighborhood bakeries, candy stores, ice cream parlors, shade shops, and
11 custom tailors, except, that a person who manufactures bakery products for sale primarily for home
12 delivery, or through one or more non-baking retail outlets, and whether or not retail outlets are
13 operated by the person, is a manufacturer within the meaning of this paragraph;

14 (v) The term “Person” means and includes, as appropriate, a person, partnership, or
15 corporation; and

16 (vi) The department of revenue shall provide to the local assessors any assistance that is
17 necessary in determining the proper application of the definitions in this subdivision;

18 (21) Real and tangible personal property acquired to provide a treatment facility used
19 primarily to control the pollution or contamination of the waters or the air of the state, as defined
20 in chapter 12 of title 46 and chapter 25 of title 23, respectively, the facility having been constructed,
21 reconstructed, erected, installed, or acquired in furtherance of federal or state requirements or
22 standards for the control of water or air pollution or contamination, and certified as approved in an
23 order entered by the director of environmental management. The property is exempt as long as it is
24 operated properly in compliance with the order of approval of the director of environmental
25 management; provided, that any grant of the exemption by the director of environmental
26 management in excess of ten (10) years is approved by the city or town in which the property is
27 situated. This provision applies only to water and air pollution control properties and facilities
28 installed for the treatment of waste waters and air contaminants resulting from industrial
29 processing; furthermore, it applies only to water or air pollution control properties and facilities
30 placed in operation for the first time after April 13, 1970;

31 (22) Manufacturing machinery and equipment acquired or used by a manufacturer after
32 December 31, 1974. Manufacturing machinery and equipment is defined as:

33 (i) Machinery and equipment used exclusively in the actual manufacture or conversion of
34 raw materials or goods in the process of manufacture by a manufacturer, as defined in subdivision

1 (20), and machinery, fixtures, and equipment used exclusively by a manufacturer for research and
2 development or for quality assurance of its manufactured products;

3 (ii) Machinery and equipment that is partially used in the actual manufacture or conversion
4 of raw materials or goods in process of manufacture by a manufacturer, as defined in subdivision
5 (20), and machinery, fixtures, and equipment used by a manufacturer for research and development
6 or for quality assurance of its manufactured products, to the extent to which the machinery and
7 equipment is used for the manufacturing processes, research and development, or quality assurance.

8 In the instances where machinery and equipment is used in both manufacturing and/or research and
9 development and/or quality assurance activities and non-manufacturing activities, the assessment
10 on machinery and equipment is prorated by applying the percentage of usage of the equipment for
11 the manufacturing, research and development, and quality-assurance activity to the value of the
12 machinery and equipment for purposes of taxation, and the portion of the value used for
13 manufacturing, research and development, and quality assurance is exempt from taxation. The
14 burden of demonstrating this percentage usage of machinery and equipment for manufacturing and
15 for research and development and/or quality assurance of its manufactured products rests with the
16 manufacturer; and

17 (iii) Machinery and equipment described in §§ 44-18-30(7) and 44-18-30(22) that was
18 purchased after July 1, 1997; provided that the city or town council of the city or town in which the
19 machinery and equipment is located adopts an ordinance exempting the machinery and equipment
20 from taxation. For purposes of this subsection, city councils and town councils of any municipality
21 may, by ordinance, wholly or partially exempt from taxation the machinery and equipment
22 discussed in this subsection for the period of time established in the ordinance and may, by
23 ordinance, establish the procedures for taxpayers to avail themselves of the benefit of any
24 exemption permitted under this section; provided, that the ordinance does not apply to any
25 machinery or equipment of a business, subsidiary, or any affiliated business that locates or relocates
26 from a city or town in this state to another city or town in the state;

27 (23) Precious metal bullion, meaning any elementary metal that has been put through a
28 process of melting or refining, and that is in a state or condition that its value depends upon its
29 content and not its form. The term does not include fabricated precious metal that has been
30 processed or manufactured for some one or more specific and customary industrial, professional,
31 or artistic uses;

32 (24) Hydroelectric power-generation equipment, which includes, but is not limited to,
33 turbines, generators, switchgear, controls, monitoring equipment, circuit breakers, transformers,
34 protective relaying, bus bars, cables, connections, trash racks, headgates, and conduits. The

1 hydroelectric power-generation equipment must have been purchased after July 1, 1979, and
2 acquired or used by a person or corporation who or that owns or leases a dam and utilizes the
3 equipment to generate hydroelectric power;

4 (25) Subject to authorization by formal action of the council of any city or town, any real
5 or personal property owned by, held in trust for, or leased to an organization incorporated under
6 chapter 6 of title 7, as amended, or an organization meeting the definition of “charitable trust” set
7 out in § 18-9-4, as amended, or an organization incorporated under the not-for-profits statutes of
8 another state or the District of Columbia, the purpose of which is the conserving of open space, as
9 that term is defined in chapter 36 of title 45, as amended, provided the property is used exclusively
10 for the purposes of the organization;

11 (26) Tangible personal property, the primary function of which is the recycling, reuse, or
12 recovery of materials (other than precious metals, as defined in § 44-18-30(24)(ii) and (iii)), from,
13 or the treatment of “hazardous wastes,” as defined in § 23-19.1-4, where the “hazardous wastes”
14 are generated primarily by the same taxpayer and where the personal property is located at, in, or
15 adjacent to a generating facility of the taxpayer. The taxpayer may, but need not, procure an order
16 from the director of the department of environmental management certifying that the tangible
17 personal property has this function, which order effects a conclusive presumption that the tangible
18 personal property qualifies for the exemption under this subdivision. If any information relating to
19 secret processes or methods of manufacture, production, or treatment is disclosed to the department
20 of environmental management only to procure an order, and is a “trade secret” as defined in § 28-
21 21-10(b), it shall not be open to public inspection or publicly disclosed unless disclosure is
22 otherwise required under chapter 21 of title 28 or chapter 24.4 of title 23;

23 (27) Motorboats as defined in § 46-22-2 for which the annual fee required in § 46-22-4 has
24 been paid;

25 (28) Real and personal property of the Providence Performing Arts Center, a non-business
26 corporation as of December 31, 1986;

27 (29) Tangible personal property owned by, and used exclusively for the purposes of, any
28 religious organization located in the city of Cranston;

29 (30) Real and personal property of the Travelers Aid Society of Rhode Island, a nonprofit
30 corporation, the Union Mall Real Estate Corporation, and any limited partnership or limited liability
31 company that is formed in connection with, or to facilitate the acquisition of, the Providence YMCA
32 Building;

33 (31) Real and personal property of Meeting Street Center or MSC Realty, Inc., both not-
34 for-profit Rhode Island corporations, and any other corporation, limited partnership, or limited

1 liability company that is formed in connection with, or to facilitate the acquisition of, the properties
2 designated as the Meeting Street National Center of Excellence on Eddy Street in Providence,
3 Rhode Island;

4 (32) The buildings, personal property, and land upon which the buildings stand, located on
5 Pomham Island, East Providence, currently identified as Assessor's Map 211, Block 01, Parcel
6 001.00, that consists of approximately twenty-one thousand three hundred (21,300) square feet and
7 is located approximately eight hundred sixty feet (860'), more or less, from the shore, and limited
8 exclusively to these said buildings, personal estate and land, provided that said property is owned
9 by a qualified 501(c)(3) organization, such as the American Lighthouse Foundation, and is used
10 exclusively for a lighthouse;

11 (33) The Stadium Theatre Performing Arts Centre building located in Monument Square,
12 Woonsocket, Rhode Island, so long as said Stadium Theatre Performing Arts Center is owned by
13 the Stadium Theatre Foundation, a Rhode Island nonprofit corporation;

14 (34) Real and tangible personal property of St. Mary Academy — Bay View, located in
15 East Providence, Rhode Island;

16 (35) Real and personal property of East Bay Community Action Program and its
17 predecessor, Self Help, Inc; provided, that the organization is qualified as a tax-exempt corporation
18 under § 501(c)(3) of the United States Internal Revenue Code;

19 (36) Real and personal property located within the city of East Providence of the Columbus
20 Club of East Providence, a Rhode Island charitable nonprofit corporation;

21 (37) Real and personal property located within the city of East Providence of the Columbus
22 Club of Barrington, a Rhode Island charitable nonprofit corporation;

23 (38) Real and personal property located within the city of East Providence of Lodge 2337
24 BPO Elks, a Rhode Island nonprofit corporation;

25 (39) Real and personal property located within the city of East Providence of the St.
26 Andrews Lodge No. 39, a Rhode Island charitable nonprofit corporation;

27 (40) Real and personal property located within the city of East Providence of the Trustees
28 of Methodist Health and Welfare service a/k/a United Methodist Elder Care, a Rhode Island
29 nonprofit corporation;

30 (41) Real and personal property located on the first floor of 90 Leonard Avenue within the
31 city of East Providence of the Zion Gospel Temple, Inc., a religious nonprofit corporation;

32 (42) Real and personal property located within the city of East Providence of the Cape
33 Verdean Museum Exhibit, a Rhode Island nonprofit corporation;

34 (43) The real and personal property owned by a qualified 501(c)(3) organization that is

1 affiliated and in good standing with a national, congressionally chartered organization and thereby
2 adheres to that organization's standards and provides activities designed for recreational,
3 educational, and character building purposes for children from ages six (6) years to seventeen (17)
4 years;

5 (44) Real and personal property of the Rhode Island Philharmonic Orchestra and Music
6 School; provided, that the organization is qualified as a tax-exempt corporation under § 501(c)(3)
7 of the United States Internal Revenue Code;

8 (45) The real and personal property located within the town of West Warwick at 211
9 Cowesett Avenue, Plat 29-Lot 25, which consists of approximately twenty-eight thousand seven
10 hundred fifty (28,750) square feet and is owned by the Station Fire Memorial Foundation of East
11 Greenwich, a Rhode Island nonprofit corporation;

12 (46) Real and personal property of the Comprehensive Community Action Program, a
13 qualified tax-exempt corporation under § 501(c)(3) of the United States Internal Revenue Code;

14 (47) Real and personal property located at 52 Plain Street, within the city of Pawtucket of
15 the Pawtucket Youth Soccer Association, a Rhode Island nonprofit corporation;

16 (48) Renewable energy resources, as defined in § 39-26-5, used in residential systems and
17 associated equipment used therewith in service after December 31, 2015;

18 (49) Renewable energy resources, as defined in § 39-26-5, if employed by a manufacturer,
19 as defined in subsection (a) of this section, shall be exempt from taxation in accordance with
20 subsection (a) of this section;

21 (50) Real and personal property located at 415 Tower Hill Road within the town of North
22 Kingstown, of South County Community Action, Inc., a qualified tax-exempt corporation under §
23 501(c)(3) of the United States Internal Revenue Code;

24 (51) As an effort to promote business growth, tangible business or personal property, in
25 whole or in part, within the town of Charlestown's community limits, subject to authorization by
26 formal action of the town council of the town of Charlestown;

27 (52) All real and personal property located at 1300 Frenchtown Road, within the town of
28 East Greenwich, identified as assessor's map 027, plat 019, lot 071, and known as the New England
29 Wireless and Steam Museum, Inc., a qualified tax-exempt corporation under § 501(c)(3) of the
30 United States Internal Revenue Code;

31 (53) Real and tangible personal property of Mount Saint Charles Academy located within
32 the city of Woonsocket, specifically identified as the following assessor's plats and lots: Logee
33 Street, plat 23, lot 62, Logee Street, plat 24, lots 304 and 305; Welles Street, plat 23, lot 310;
34 Monroe Street, plat 23, lot 312; and Roberge Avenue, plat 24, lot 47;

1 (54) Real and tangible personal property of Steere House, a Rhode Island nonprofit
2 corporation, located in Providence, Rhode Island;

3 (55) Real and personal property located within the town of West Warwick of Tides Family
4 Services, Inc., a Rhode Island nonprofit corporation;

5 (56) Real and personal property of Tides Family Services, Inc., a Rhode Island nonprofit
6 corporation, located in the city of Pawtucket at 242 Dexter Street, plat 44, lot 444;

7 (57) Real and personal property located within the town of Middletown of Lucy’s Hearth,
8 a Rhode Island nonprofit corporation;

9 (58) Real and tangible personal property of Habitat for Humanity of Rhode Island—
10 Greater Providence, Inc., a Rhode Island nonprofit corporation, located in Providence, Rhode
11 Island;

12 (59) Real and personal property of the Artic Playhouse, a Rhode Island nonprofit
13 corporation, located in the town of West Warwick at 1249 Main Street;

14 (60) Real and personal property located at 321 Main Street, within the town of South
15 Kingstown, of the Contemporary Theatre Company, a qualified, tax-exempt corporation under §
16 501(c)(3) of the United States Internal Revenue Code;

17 (61) Real and personal property of The Samaritans, Inc., a Rhode Island nonprofit §
18 501(c)(3) corporation located at 67 Park Place, Pawtucket, Rhode Island, to the extent the city
19 council of Pawtucket may from time to time determine;

20 (62) Real and personal property of North Kingstown, Exeter Animal Protection League,
21 Inc., dba “Pet Refuge,” 500 Stony Lane, a Rhode Island nonprofit corporation, located in North
22 Kingstown, Rhode Island;

23 (63) Real and personal property located within the city of East Providence of Foster
24 Forward (formerly the Rhode Island Foster Parents Association), a Rhode Island charitable
25 nonprofit corporation;

26 (64) Real and personal property located at 54 Kelly Avenue within the town of East
27 Providence, of the Associated Radio Amateurs of Southern New England, a Rhode Island nonprofit
28 corporation;

29 (65) Real and tangible personal property of Providence Country Day School, a Rhode
30 Island nonprofit corporation, located in East Providence, Rhode Island and further identified as plat
31 406, block 6, lot 6, and plat 506, block 1, lot 8;

32 (66) As an effort to promote business growth, tangible business or personal property, in
33 whole or in part, within the town of Bristol’s community limits, subject to authorization by formal
34 action of the town council of the town of Bristol;

1 (67) Real and tangible personal property of the Heritage Harbor Foundation, a Rhode
2 Island nonprofit corporation, located at 1445 Wampanoag Trail, Suites 103 and 201, within the city
3 of East Providence;

4 (68) Real property of Ocean State Community Wellness, Inc., a qualified tax-exempt
5 corporation under § 501(c)(3) of the United States Internal Revenue Code, located in North
6 Kingstown, Rhode Island, with a physical address of 7450 Post Road, and further identified as plat
7 108, lot 83;

8 (69) Real and tangible personal property of St. John Baptist De La Salle Institute, d/b/a La
9 Salle Academy, a Rhode Island domestic nonprofit corporation, located in Providence, Rhode
10 Island denominated at the time this subsection was adopted as Plat 83 Lot 276 by the tax assessor
11 for the city of Providence comprising approximately 26.08 acres of land along with all buildings
12 and improvements that have been or may be made;

13 (70) Real and tangible personal property of The Providence Community Health Centers,
14 Inc., a Rhode Island domestic nonprofit corporation, located in Providence, Rhode Island;

15 (71) In the city of Central Falls and the city of Pawtucket, real property and tangible
16 personal property located on or in the premise acquired or leased by a railroad entity and for the
17 purpose of providing boarding and disembarking of railroad passengers and the supporting
18 passenger railroad operations and services. For the purpose of this section, a railroad entity shall be
19 any incorporated entity that has been duly authorized by the Rhode Island public utilities
20 commission to provide passenger railroad services;

21 (72) Real and tangible personal property of the American Legion Riverside Post Holding
22 Company, d/b/a American Legion Post 10, a Rhode Island nonprofit corporation, located at 830
23 Willet Avenue, within the city of East Providence on Map 513, Block 27, Parcel 001.00 as long as
24 said property is owned by American Legion Post 10;

25 (73) Real and tangible personal property of the Holy Rosary Band Society, a Rhode Island
26 nonprofit corporation, located at 328 Taunton Avenue, within the city of East Providence on Map
27 306, Block 01, Parcel 012.00;

28 (74) Real and tangible personal property of Foster Forward, a Rhode Island domestic
29 nonprofit corporation, located within the city of Pawtucket, at 16 North Bend Street, and further
30 identified as assessor's plat 21, lot 312;

31 (75) Real and tangible personal property of the Old and Ancient Rowers Society of Rhode
32 Island, a Rhode Island domestic nonprofit corporation, located at 166 Walmsley Lane, within the
33 town of North Kingstown on Plat 004/Lot 019;

34 (76) Real and tangible personal property of the Rhode Island Public Health Foundation, a

1 domestic nonprofit corporation or any other entity formed by the Rhode Island Public Health
2 Foundation in connection with, or to facilitate the acquisition of, one property to be owned by the
3 Rhode Island Public Health Foundation or such entity, located in the city of Providence;

4 (77) Real and tangible personal property of the Manissean Tribal Council, a Rhode Island
5 nonprofit corporation, located in the town of New Shoreham, Rhode Island;

6 (78) Real and tangible personal property of Sophia Academy located at 582 Elmwood
7 Avenue, the San Miguel Education Center located at 525 Branch Avenue, and the Community
8 Preparatory School, Inc. located at 135 Prairie Avenue, all of which are domestic nonprofit
9 corporations, and all of which are located within the city of Providence;

10 (79) Real and tangible personal property of Cape Verdean Museum Exhibit, a Rhode Island
11 domestic nonprofit corporation, located at 617 Prospect Street, within the city of Pawtucket on
12 Assessors' Plat 37, Lot 434;

13 (80) Real and tangible personal property of Sojourner House, a Rhode Island nonprofit
14 corporation, located in the city of Providence, at 386 Smith Street, further identified as Assessor's
15 Plat 67, Lot 46, and 1570 Westminster Street, further identified as Assessor's Plat 35, Lot 200;

16 (81) Real and tangible personal property of the Little Flower Home, a Rhode Island
17 domestic nonprofit corporation, located at 304 Hooper Street, within the Town of Tiverton on Map
18 102, Lot 196; provided that, the organization remains a federal 501(c)(3) tax-exempt corporation
19 and a domestic nonprofit charitable corporation;

20 (82) Real and tangible personal property of the Brain Injury Association of Rhode Island,
21 Inc., a nonprofit corporation, located at 1017 Waterman Avenue within the city of East Providence
22 on tax assessor's map 607, Block 11, Parcel 4;

23 (83) Real and tangible personal property of the Johnnycake Center Realty Corporation, a
24 Rhode Island nonprofit corporation, located in the town of South Kingstown, and further identified
25 as 12 Green Street, Assessor's Map 49-1, Lot 148, 44 Kersey Road, further identified as Assessor's
26 Map 49-1, Lot 136, 54 Kersey Road, further identified as Assessor's Map 49-1, Lot 137, and 1004
27 Kingstown Road, further identified as Assessor's Map 49-4, Lot 124;

28 (84) Real and tangible personal property of the Little Compton Game Club, a Rhode Island
29 domestic nonprofit corporation, located at 83 John Dyer Road and 88 John Dyer Road, within the
30 town of Little Compton on Assessor's Plat 44 Lots 4 and 5;

31 (85) Real and tangible personal property of Wildlife Rehabilitators Association of Rhode
32 Island (Wildlife Clinic of Rhode Island), a Rhode Island domestic nonprofit corporation, located at
33 2865 Tower Hill Road, within the town of North Kingstown on Assessor's Map Plat 5, Lot 1;

34 (86) Non-commercial real and tangible personal property of Southside Community Land

1 Trust, a Rhode Island domestic nonprofit corporation, located in the city of Providence, at 404
2 Broad Street, further identified as Assessor's Plat 23, Lot 753; and

3 (87) Tangible personal property of Northwest Community Health Care d/b/a WellOne
4 Primary Medical and Dental Care, a Rhode Island domestic nonprofit corporation, located in the
5 town of North Scituate at 35 Village Plaza Way, and further identified as Plat 38, Lot 72.

6 (88) Real and tangible personal property of the Pokanoket Management Group, a Rhode
7 Island nonprofit corporation, trustee of the Pokanoket Tribe Land Trust, located in the town of
8 Bristol, Rhode Island, and used directly to cultivate, preserve and protect the natural, cultural,
9 traditional and historical resources, watersheds, habitats, ecosystems and archaeological sites of
10 and within the ancestral territory of the Pokanoket people.

11 (b) Except as provided below, when a city or town taxes a for-profit hospital facility, the
12 value of its real property shall be the value determined by the most recent full revaluation or
13 statistical property update performed by the city or town; provided, however, in the year a nonprofit
14 hospital facility converts to or otherwise becomes a for-profit hospital facility, or a for-profit
15 hospital facility is initially established, the value of the real property and personal property of the
16 for-profit hospital facility shall be determined by a valuation performed by the assessor for the
17 purpose of determining an initial assessed value of real and personal property, not previously taxed
18 by the city or town, as of the most recent date of assessment pursuant to § 44-5-1, subject to a right
19 of appeal by the for-profit hospital facility which shall be made to the city or town tax assessor with
20 a direct appeal from an adverse decision to the Rhode Island superior court business calendar.

21 A “for-profit hospital facility” includes all real and personal property affiliated with any
22 hospital as identified in an application filed pursuant to chapter 17 or 17.14 of title 23.
23 Notwithstanding the above, a city or town may enter into a stabilization agreement with a for-profit
24 hospital facility under § 44-3-9 or other laws specific to the particular city or town relating to
25 stabilization agreements. In a year in which a nonprofit hospital facility converts to, or otherwise
26 becomes, a for-profit hospital facility, or a for-profit hospital facility is otherwise established, in
27 that year only the amount levied by the city or town and/or the amount payable under the
28 stabilization agreement for that year related to the for-profit hospital facility shall not be counted
29 towards determining the maximum tax levy permitted under § 44-5-2.

30 (c) Notwithstanding any other provision of law to the contrary, in an effort to provide relief
31 for businesses, including small businesses, and to promote economic development, a city, town, or
32 fire district may establish an exemption for tangible personal property within its geographic limits
33 by formal action of the appropriate governing body within the city, town, or fire district, which
34 exemptions shall be uniformly applied and in compliance with local tax classification requirements.

1 Exemptions established pursuant to this subsection shall conform to the requirements of § 44-5-
2 12.2.

3 SECTION 2. Section 45-13-5.1 of the General Laws in Chapter 45-13 entitled "State Aid"
4 is hereby amended to read as follows:

5 **45-13-5.1. General assembly appropriations in lieu of property tax from certain**
6 **exempt private and state properties.**

7 (a) In lieu of the amount of local real property tax on real property owned by any private
8 nonprofit institution of higher education, [the Pokanoket Management Group, a Rhode Island](#)
9 [nonprofit corporation, trustee of the Pokanoket Tribe Land Trust](#), or any nonprofit hospital facility,
10 or any state owned and operated hospital, veterans' residential facility, or correctional facility
11 occupied by more than one hundred (100) residents which may have been or will be exempted from
12 taxation by applicable state law, exclusive of any facility operated by the federal government, the
13 state of Rhode Island, or any of its subdivisions, the general assembly shall annually appropriate
14 for payment to the several cities and towns in which the property lies a sum equal to twenty-seven
15 percent (27%) of all tax that would have been collected had the real property been taxable;
16 provided, however, said percentage shall be subject to adjustment pursuant to subsection (e) of this
17 section.

18 (b) In no event shall any city or town record in a fiscal year both: (1) Taxes and/or payments
19 under a stabilization agreement with a for-profit hospital facility; and (2) Distributions of
20 appropriations under this section attributable to the prior nonprofit status of said for-profit hospital
21 facility.

22 (c) As used in this section, "private nonprofit institution of higher education" means any
23 institution engaged primarily in education beyond the high school level, the property of which is
24 exempt from property tax under any of the subdivisions, and "nonprofit hospital facility" means
25 any nonprofit hospital licensed by the state and which is used for the purpose of general medical,
26 surgical, or psychiatric care and treatment.

27 (d) The grant payable to any municipality under the provision of this section shall be equal
28 to twenty-seven percent (27%) of the property taxes that, except for any exemption to any
29 institution of higher education or general hospital facility, would have been paid with respect to
30 that exempt real property on the assessment list in the municipality for the assessment date of
31 December 31, 1986, and with respect to such exempt real property appearing on an assessment list
32 in the municipality on succeeding assessment dates. Provided, however, that the grant paid for the
33 fiscal year ending June 30, 2008, shall be based upon the assessment list in the municipality as of
34 December 31, 2004.

1 (e) The state budget offices shall include the amount of the annual appropriation in the state
2 budget for the fiscal year commencing July 1, 1988, and each fiscal year thereafter. The amount of
3 the annual distribution of appropriation payable to each eligible municipality in any year in
4 accordance with this section shall be reduced proportionately in the event that the total of the annual
5 appropriation in the state budget is insufficient to pay the eligible municipalities the amounts
6 otherwise payable to said communities pursuant to subsection (a) of this section.

7 (f) Distribution of appropriations shall be made by the state on or before July 31 of 1988
8 and each July 31 thereafter or following verified receipt of a municipality's assessment data for the
9 following fiscal year's payment, whichever is later, and the payments may be counted as a
10 receivable by any city or town for a fiscal year ending the preceding June 30.

11 (g) Any act or omission by the state with respect to this chapter shall in no way diminish
12 the duty of any town or municipality to provide public safety or other ordinary services to the
13 properties or facilities of the type listed in subsection (a).

14 (h) Provided, that payments authorized pursuant to this section shall be reduced pro rata,
15 for that period of time that the municipality suspends or reduces essential services to eligible
16 facilities. For the purposes of this section "essential services" include, but are not to be limited to,
17 police, fire and rescue.

18 SECTION 3. This act shall take effect on December 31, 2025.

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LC002832/SUB A
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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
A N A C T
RELATING TO TAXATION -- PROPERTY SUBJECT TO TAXATION

1 This act would add the property of the Pokanoket Management Group, a Rhode Island
2 nonprofit corporation, Trustee of the Pokanoket Tribe Land Trust, to the list of property designated
3 for appropriations in lieu of municipal property tax, and would concurrently exempt such property
4 from municipal property tax.

5 This act would take effect on December 31, 2025.

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LC002832/SUB A
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