

2025 -- S 1123

LC002963

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: Senator David P. Tikoian

Date Introduced: June 02, 2025

Referred To: Senate Housing & Municipal Government

It is enacted by the General Assembly as follows:

- 1
- SECTION 1. Chapter 44-3 of the General Laws entitled "Property Subject to Taxation" is
- 2
- hereby amended by adding thereto the following section:
- 3
- 44-3-28.1. Smithfield -- Exemption for people with paraplegia.**
- 4
- [The town council of the town of Smithfield may, by ordinance, provide for a tax credit on](#)
- 5
- [real property situated in the town, owned and occupied by any person with paraplegia and who by](#)
- 6
- [reason of the paraplegic disability requires “specially adapted housing”. For the purposes of this](#)
- 7
- [section, “specially adapted housing” means real property which has been specifically altered and/or](#)
- 8
- [changed in some way in order to meet the needs of a person or persons with a paraplegic disability](#)
- 9
- [who reside at the property.](#)
- 10
- SECTION 2. This act shall take effect upon passage.

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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 authorize the town of Smithfield to provide a tax credit for any person with
2 paraplegia and who by reason of the paraplegic disability requires specially adapted housing.
3 This act would take effect upon passage.

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