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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2026

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A N A C T

RELATING TO TAXATION -- PROPERTY SUBJECT TO TAXATION

Introduced By: Representatives Roberts, Hopkins, Santucci, Nardone, Chippendale, and
Newberry

Date Introduced: February 11, 2026

Referred To: House Municipal Government & Housing

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-3-4 of the General Laws in Chapter 44-3 entitled "Property
2 Subject to Taxation" is hereby amended to read as follows:

3 **44-3-4. Veterans' exemptions.**

4 (a)(1) The property of each person who served in the military, national guard, or naval
5 service of the United States in the war of the rebellion, the Spanish-American war, the insurrection
6 in the Philippines, the China-relief expedition, or World War I, and the property of each person
7 who served in the military, national guard, or naval service of the United States in World War II at
8 any time during the period beginning December 7, 1941, and ending on December 31, 1946, and
9 members who served in uniform during the Cold War between 1947 through 1991, including those
10 members who did not serve in a declared war or conflict and the property of each person who
11 served in the military, national guard, or naval services of the United States in the Korean conflict
12 at any time during the period beginning June 27, 1950, and ending January 31, 1955, or in the
13 Vietnam conflict at any time during the period beginning February 28, 1961, and ending May 7,
14 1975, or who actually served in the Grenada or Lebanon conflicts of 1983-1984, or the Persian Gulf
15 conflict, the Haitian conflict, the Somalian conflict, and the Bosnian conflict, at any time during
16 the period beginning August 2, 1990, and ending May 1, 1994, or in any conflict or undeclared war
17 and who was honorably discharged from the service, or who was discharged under conditions other
18 than dishonorable, or who, if not discharged, served honorably, or the property of the unmarried
19 widow or widower of that person, is exempted from taxation to the amount of one thousand dollars

1 (\$1,000), except in:

2 (i) *Burrillville*, where the exemption is four thousand dollars (\$4,000);

3 (ii) *Cumberland*, where the town council may, by ordinance, provide for an exemption of

4 a maximum of twenty-three thousand seven hundred seventy-two dollars (\$23,772);

5 (iii) *Cranston*, where the exemption shall not exceed three thousand dollars (\$3,000);

6 (iv) *Jamestown*, where the town council may, by ordinance, provide for a tax credit or

7 exemption to any veteran of the United States armed services regardless of their qualified service

8 dates, who was honorably discharged or who was discharged under conditions other than

9 dishonorable;

10 (v) *Lincoln*, where the exemption shall not exceed ten thousand dollars (\$10,000); and

11 where the town council may also provide for a real estate tax exemption not exceeding ten thousand

12 dollars (\$10,000) for those honorably discharged active duty veterans who served in Operation

13 Desert Storm;

14 (vi) *Newport*, where the exemption is four thousand dollars (\$4,000);

15 (vii) *New Shoreham*, where the town council may, by ordinance, provide for an exemption

16 of a maximum of thirty-six thousand four hundred fifty dollars (\$36,450);

17 (viii) *North Kingstown*, the exemption is a two hundred dollar (\$200) tax credit or the

18 equivalent assessment dollars;

19 (ix) *North Providence*, where the town council may, by ordinance, provide for an

20 exemption of a maximum of five thousand dollars (\$5,000);

21 (x) **[As amended by P.L. 2015, ch. 168, § 1].** *Smithfield*, where the exemption is ten

22 thousand dollars (\$10,000);

23 (x) **[As amended by P.L. 2015, ch. 179, § 1].** *Smithfield*, where the exemption is four

24 thousand dollars (\$4,000). Provided, effective July 1, 2016, the Smithfield town council may, by

25 ordinance, provide for an exemption of a maximum of ten thousand dollars (\$10,000);

26 (xi) *Warren*, where the exemption shall not exceed five thousand five hundred dollars

27 (\$5,500) on motor vehicles, or ten thousand one hundred seventy-five dollars (\$10,175) on real

28 property;

29 (xii) *Westerly*, where the town council may, by ordinance, provide an exemption of the

30 total value of the veterans' real and personal property to a maximum of forty thousand five hundred

31 dollars (\$40,500);

32 (xiii) *Barrington*, where the town council may, by ordinance, provide for an exemption of

33 six thousand dollars (\$6,000) for real property;

34 (xiv) *Exeter*, where the exemption is five thousand dollars (\$5,000);

1 (xv) *Glocester*, where the exemption shall not exceed thirty thousand dollars (\$30,000);

2 (xvi) *West Warwick*, where the city council may, by ordinance, provide for an exemption
3 of up to thirty thousand dollars (\$30,000);

4 (xvii) *Warwick*, where the city council may, by ordinance, provide for an exemption of a
5 maximum of four thousand dollars (\$4,000);

6 (xviii) **[As added by P.L. 2016, ch. 238, § 1].***Charlestown*, where the town council may,
7 by ordinance, provide for an additional exemption to any veteran of the United States armed
8 services, regardless of the veteran's qualified service dates, who was honorably discharged, or to
9 the unmarried widow or widower of that person who is not currently receiving this statutory
10 exemption;

11 (xix) **[As added by P.L. 2016, ch. 268, § 1].***Charlestown*, where the town council may, by
12 ordinance, provide for an additional tax credit to any veteran of the United States armed services,
13 regardless of the veteran's qualified service dates, who was honorably discharged, or to the
14 unmarried widow or widower of that person who is not currently receiving this statutory exemption;

15 (xx) *Narragansett*, where the town council may, by ordinance, provide for an exemption
16 of a maximum of twenty thousand dollars (\$20,000) from the assessed value of real property, or
17 twelve thousand dollars (\$12,000) from the assessed value of a motor vehicle;

18 (xxi) *Tiverton*, where the town council may provide, by ordinance as may be amended from
19 time to time, a tax credit of two hundred dollars (\$200) or greater; and

20 (xxii) *North Smithfield*, where the town council may provide, by ordinance, as may be
21 amended from time to time, a tax dollar credit reduction of three hundred and fifty dollars (\$350)
22 or greater to any veteran as defined in subsection (a)(1) of this section, or a tax dollar credit
23 reduction of two hundred dollars (\$200) or greater to the unmarried widow or widower of any
24 veteran as defined in subsection (a)(1) of this section.

25 (2) The exemption is applied to the property in the municipality where the person resides,
26 and if there is not sufficient property to exhaust the exemption, the person may claim the balance
27 in any other city or town where the person may own property; provided, that the exemption is not
28 allowed in favor of any person who is not a legal resident of the state, or unless the person entitled
29 to the exemption has presented to the assessors, on or before the last day on which sworn statements
30 may be filed with the assessors for the year for which exemption is claimed, evidence that the
31 person is entitled, which evidence shall stand so long as the person's legal residence remains
32 unchanged; provided, however, that in the town of *South Kingstown*, the person entitled to the
33 exemption shall present to the assessors, at least five (5) days prior to the certification of the tax
34 roll, evidence that he or she is entitled to the exemption; and, provided, further, that the exemption

1 provided for in this subdivision to the extent that it applies in any city or town, shall be applied in
2 full to the total value of the person's real and tangible personal property located in the city or town;
3 and, provided, that there is an additional exemption from taxation in the amount of one thousand
4 dollars (\$1,000), except in:

5 (i) *Central Falls*, where the city council may, by ordinance, provide for an exemption of a
6 maximum of seven thousand five hundred dollars (\$7,500);

7 (ii) *Cranston*, where the exemption shall not exceed three thousand dollars (\$3,000);

8 (iii) *Cumberland*, where the town council may, by ordinance, provide for an exemption of
9 a maximum of twenty-two thousand five hundred dollars (\$22,500);

10 (iv) *Lincoln*, where the exemption shall not exceed ten thousand dollars (\$10,000);

11 (v) *Newport*, where the exemption is four thousand dollars (\$4,000);

12 (vi) *New Shoreham*, where the town council may, by ordinance, provide for an exemption
13 of a maximum of thirty-six thousand four hundred fifty dollars (\$36,450);

14 (vii) *New Shoreham*, where the town council may, by ordinance, provide for an exemption
15 of a maximum of five thousand dollars (\$5,000);

16 (viii) *Smithfield*, where the exemption is four thousand dollars (\$4,000);

17 (ix) *Warren*, where the exemption shall not exceed eleven thousand dollars (\$11,000);

18 (x) *Barrington*, where the town council ~~may shall~~, by ordinance, provide for ~~an exemption~~
19 ~~of six thousand dollars (\$6,000)~~ a one hundred percent (100%) exemption for real property; of the
20 property of every honorably discharged veteran of World War I or World War II, Korean or
21 Vietnam, Grenada or Lebanon conflicts, the Persian Gulf conflict, the Haitian conflict, the
22 Somalian conflict and the Bosnian conflict at any time during the period beginning August 2, 1990,
23 and ending May 1, 1994, or in any conflict or undeclared war who is determined by the Veterans
24 Administration of the United States of America to be totally disabled through service-connected
25 disability and who presents to the assessors a certificate from the veterans administration that the
26 person is totally disabled, which certificate remains effectual so long as the total disability
27 continues;

28 (xi) *Charlestown*, where the town council may, by ordinance, create a tax dollar credit
29 reduction to replace the tax assessment exemption, as so stated in all sections herein; and

30 (xii) *Jamestown*, where the town council may, by ordinance, provide for an exemption to
31 any veteran of the United States armed services regardless of their qualified service dates, who was
32 honorably discharged or who was discharged under conditions other than dishonorable, or to the
33 unmarried widow or widower of that person who is not currently receiving this statutory exemption.

34 (3) Provided, that:

1 (i) *Burrillville* ~~may shall~~ exempt real property of the totally disabled persons ~~in the amount~~
2 ~~of six thousand dollars (\$6,000);~~

3 (ii) *Cumberland* town council may, by ordinance, provide for an exemption of a maximum
4 of twenty-two thousand five hundred dollars (\$22,500);

5 (iii) *Little Compton* ~~may shall~~, by ordinance, exempt real property of each of the totally
6 disabled persons ~~in the amount of six thousand dollars (\$6,000);~~

7 (iv) *Middletown* ~~may shall~~ exempt the real property of each of the totally disabled persons
8 ~~in the amount of five thousand dollars (\$5,000);~~

9 (v) *New Shoreham* town council may, by ordinance, provide for an exemption of a
10 maximum of thirty-six thousand four hundred fifty dollars (\$36,450);

11 (vi) *North Providence* town council may, by ordinance, provide for an exemption of a
12 maximum of five thousand dollars (\$5,000);

13 (vii) The *Tiverton* town council ~~may shall~~, by ordinance ~~which may be amended from time~~
14 ~~to time~~, provide for a ~~four hundred dollar (\$400) tax credit or greater~~ one hundred percent (100%)
15 exemption on the real property of each of the totally disabled persons;

16 (viii) *West Warwick* town council ~~may shall~~ exempt the real property of each of the totally
17 disabled persons ~~in an amount of two hundred dollars (\$200);~~

18 (ix) *Westerly* town council may, by ordinance, provide for an exemption on the total value
19 of real and personal property to a maximum of forty-six thousand five hundred dollars (\$46,500);
20 and

21 (x) *Jamestown*, where the town council ~~may shall~~, by ordinance, ~~provide for an additional~~
22 ~~tax credit or~~ one hundred percent (100%) exemption on real and personal property to any veteran
23 of the United States armed services regardless of their qualified service dates, who is considered
24 one hundred percent (100%) totally disabled through a service connected disability and who was
25 honorably discharged or who was discharged under conditions other than dishonorable, or to the
26 unmarried widow or widower of that person who is not currently receiving this statutory exemption.

27 (4) There is an additional exemption from taxation in the town of:

28 *Warren*, where its town council may, by ordinance, provide for an exemption not exceeding
29 eight thousand two hundred fifty dollars (\$8,250), of the property of every honorably discharged
30 veteran of World War I or World War II, or Vietnam, Grenada or Lebanon conflicts, the Persian
31 Gulf conflict, the Haitian conflict, the Somalian conflict and the Bosnian conflict, at any time
32 during the period beginning August 2, 1990, and ending May 1, 1994, or in any conflict or
33 undeclared war who is determined by the Veterans' Administration of the United States of America
34 to be partially disabled through a service-connected disability and who presents to the assessors a

1 certificate that they are partially disabled, which certificate remains effectual so long as the partial
2 disability continues. Provided, however, that the *Barrington* town council may exempt real property
3 of each of the above named persons in the amount of three thousand dollars (\$3,000); *Warwick* city
4 council may, by ordinance, exempt real property of each of the above-named persons and to any
5 person who served in any capacity in the military or naval service during the period of time of the
6 Persian Gulf conflict, whether or not the person served in the geographical location of the conflict,
7 in the amount of four thousand dollars (\$4,000).

8 (5) *Lincoln*. There is an additional exemption from taxation in the town of Lincoln for the
9 property of each person who actually served in the military or naval service of the United States in
10 the Persian Gulf conflict and who was honorably discharged from the service, or who was
11 discharged under conditions other than dishonorable, or who, if not discharged, served honorably,
12 or of the unmarried widow or widower of that person. The exemption shall be determined by the
13 town council in an amount not to exceed ten thousand dollars (\$10,000).

14 (b) In addition to the exemption provided in subsection (a) of this section, there is a ~~ten-~~
15 ~~thousand dollar (\$10,000)~~ one hundred percent (100%) exemption from local taxation on real
16 property for any veteran and the unmarried widow or widower of a deceased veteran of the military
17 or naval service of the United States who is determined, under applicable federal law by the
18 Veterans Administration of the United States, to be totally disabled through service-connected
19 disability and who, by reason of the disability, has received assistance in acquiring “specially
20 adapted housing” under laws administered by the veterans’ administration; provided, that the real
21 estate is occupied as his or her domicile by the person; and, provided, that if the property is designed
22 for occupancy by more than one family, then only that value of so much of the house as is occupied
23 by the person as his or her domicile is exempted; and, provided, that satisfactory evidence of receipt
24 of the assistance is furnished to the assessors ~~except in:~~

25 ~~(1) *Cranston*, where the exemption shall not exceed thirty thousand dollars (\$30,000);~~

26 ~~(2) *Cumberland*, where the town council may provide for an exemption not to exceed seven~~
27 ~~thousand five hundred dollars (\$7,500);~~

28 ~~(3) *Newport*, where the exemption is ten thousand dollars (\$10,000) or ten percent (10%)~~
29 ~~of assessed valuation, whichever is greater;~~

30 ~~(4) *New Shoreham*, where the town council may, by ordinance, provide for an exemption~~
31 ~~of a maximum of thirty six thousand four hundred fifty dollars (\$36,450);~~

32 ~~(5) *North Providence*, where the town council may, by ordinance, provide for an exemption~~
33 ~~not to exceed twelve thousand five hundred dollars (\$12,500);~~

34 ~~(6) *Westerly*, where the town council may, by ordinance, provide for an exemption of a~~

1 ~~maximum of forty thousand five hundred dollars (\$40,500);~~
2 ~~(7) Lincoln, where the town council may, by ordinance, provide for an exemption of a~~
3 ~~maximum of fifteen thousand dollars (\$15,000);~~
4 ~~(8) Narragansett, where the town council may, by ordinance, provide for an exemption of~~
5 ~~a maximum of fifty thousand dollars (\$50,000);~~
6 ~~(9) Tiverton, where the town council may, by ordinance, provide for a tax credit of two~~
7 ~~hundred dollars (\$200) or greater, as may be amended from time to time;~~
8 ~~(10) Jamestown, where the town council may, by ordinance, provide for a tax credit; and~~
9 ~~(11) North Smithfield, where the town council may, by ordinance, as may be amended from~~
10 ~~time to time, provide for a tax dollar credit reduction of three hundred and fifty dollars (\$350) or~~
11 ~~greater.~~

12 (c) In addition to the previously provided exemptions, any veteran of the military or naval
13 service of the United States who is determined, under applicable federal law by the Veterans'
14 Administration of the United States to be totally disabled through service-connected disability ~~may~~
15 shall, by ordinance, passed in the city or town where the veteran's property is assessed, receive a
16 ~~ten thousand dollar (\$10,000)~~ one hundred percent (100%) exemption from local taxation on his or
17 her property whether real or personal and if the veteran owns real property may be exempt from
18 taxation by any fire and/or lighting district; ~~provided, that in the town of: North Kingstown, where~~
19 ~~the amount of the exemption shall be eleven thousand dollars (\$11,000) commencing with the~~
20 ~~December 31, 2002, assessment; and for the town of Westerly, where the amount of the exemption~~
21 ~~shall be thirty nine thousand dollars (\$39,000) commencing with the December 31, 2005,~~
22 ~~assessment; and in the town of Cumberland, where the amount of the exemption shall not exceed~~
23 ~~forty seven thousand five hundred forty four dollars (\$47,544); and the town of Narragansett,~~
24 ~~where the amount of the exemption shall not exceed twenty thousand dollars (\$20,000) from the~~
25 ~~assessed value of real property or twelve thousand dollars (\$12,000) from the assessed value of a~~
26 ~~motor vehicle; and in the city of Cranston, commencing with the December 31, 2016, assessment,~~
27 ~~where the exemption will not exceed two hundred fifty thousand dollars (\$250,000) and be~~
28 ~~extended to the unmarried widow or widower of such veteran, and in the town of Tiverton, where,~~
29 ~~by ordinance, a tax credit of two hundred dollars (\$200) or greater shall be applied to the qualified~~
30 ~~veteran's property assessment tax bill.~~

31 (d) In determining whether or not a person is the widow or widower of a veteran for the
32 purposes of this section, the remarriage of the widow or widower shall not bar the furnishing of the
33 benefits of the section if the remarriage is void, has been terminated by death, or has been annulled
34 or dissolved by a court of competent jurisdiction.

1 (e) In addition to the previously provided exemptions, there may by ordinance passed in
2 the city or town where the person's property is assessed, be an additional fifteen thousand dollars
3 (\$15,000) exemption from local taxation on real and personal property for any veteran of military
4 or naval service of the United States or the unmarried widow or widower of person who has been
5 or shall be classified as, or determined to be, a prisoner of war by the Veterans' Administration of
6 the United States, except in:

7 (1) *Westerly*, where the town council may, by ordinance, provide for an exemption of a
8 maximum of sixty-eight thousand dollars (\$68,000);

9 (2) *Cumberland*, where the town council may by ordinance provide for an exemption of a
10 maximum of forty-seven thousand five hundred forty-four dollars (\$47,544);

11 (3) *Narragansett*, where the town council may, by ordinance, provide for an exemption of
12 a maximum of forty thousand dollars (\$40,000);

13 (4) *Tiverton*, where the town council may, by ordinance, provide for a tax credit of six
14 hundred dollars (\$600) or greater;

15 (5) *Jamestown*, where the town council may, by ordinance, provide for an exemption
16 greater than fifteen thousand dollars (\$15,000) of value or a tax credit that would offer an equivalent
17 relief or benefit; and

18 (6) *North Smithfield*, where the town council may, by ordinance, as may be amended from
19 time to time, provide for a tax dollar credit reduction of three hundred and fifty dollars (\$350) or
20 greater.

21 (f) Cities and towns granting exemptions under this section shall use the eligibility dates
22 specified in this section.

23 (g) The several cities and towns not previously authorized to provide an exemption for
24 those veterans who actually served in the Persian Gulf conflict may provide that exemption in the
25 amount authorized in this section for veterans of other recognized conflicts.

26 (h) *Bristol*, where the town council of Bristol may, by ordinance, provide for an exemption
27 for any veteran and the unmarried widow or widower of a deceased veteran of military or naval
28 service of the United States who is determined, under applicable federal law by the Veterans'
29 Administration of the United States to be partially disabled through service-connected disability.

30 (i) In addition to the previously provided exemption, any veteran who is discharged from
31 the military or naval service of the United States under conditions other than dishonorable, or an
32 officer who is honorably separated from military or naval service, who is determined, under
33 applicable federal law by the Veterans Administration of the United States to be totally and
34 permanently disabled through a service-connected disability, who owns a specially adapted

1 homestead that has been acquired or modified with the assistance of a special adaptive housing
2 grant from the Veteran's Administration and that meets Veteran's Administration and Americans
3 with disability act guidelines from adaptive housing or that has been acquired or modified using
4 proceeds from the sale of any previous homestead that was acquired with the assistance of a special
5 adaptive housing grant from the veteran's administration, the person or the person's surviving
6 spouse is exempt from all taxation on the homestead. Provided, that in the town of *Westerly* where
7 the amount of the above referenced exemption shall be forty-six thousand five hundred dollars
8 (\$46,500).

9 (j) The town of *Coventry* may provide, by ordinance, a one-thousand-dollar (\$1,000)
10 exemption for any person who is an active member of the armed forces of the United States.

11 (k) The town of *Scituate* may provide, by ordinance, in lieu of a tax exemption that grants
12 to all disabled veterans with a one hundred percent (100%) service-connected disability, a tax credit
13 in an amount to be determined from time to time by the town council.

14 (l) Any exemption granted by a municipality pursuant to the provisions of this section, in
15 addition to other property exempt pursuant to the provisions of subsection (a) of this section, shall
16 include any life estate in property held by the qualified veteran.

17 (m) Notwithstanding, any of the provided exemptions and credits set forth in this section,
18 any veteran who is determined, under applicable federal law by the Veterans Administration of the
19 United States to be totally and permanently disabled shall receive a one hundred percent (100%)
20 exemption from local taxation on his or her property whether real or personal, in any municipality,
21 and if the veteran owns real property shall also be exempt from taxation by any fire and/or lighting
22 district.

23 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 provide a totally and permanently disabled veteran with a one hundred
2 percent (100%) exemption from local taxation on real or personal property including real property
3 located in any fire or lighting district.

4 This act would take effect upon passage.

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