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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 Fellela, Fascia, Azzinaro, and Hull

Date Introduced: February 27, 2026

Referred To: House Municipal Government & Housing

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 **44-3-70. Johnston -- Certain tax exemptions.**

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

8 (1) Veterans of war;

9 (2) Unmarried spouses of veterans of war;

10 (3) Veterans or the unmarried widow or widower of veterans who are one hundred percent  
11 (100%) disabled through a service-connected disability;

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

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

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

- 1           (7) Veterans who were prisoners of war;  
2           (8) Any person sixty-five (65) years of age, or over;  
3           (9) Any person sixty-two (62) through sixty-four (64) years of age, who is receiving social  
4 security benefits;  
5           (10) Using the exemption for specially adapted housing for veterans with paraplegia as  
6 defined in § 44-3-4.  
7           (b) The town council of the town of Johnston may subject the exemptions provided in this  
8 section to verifications with respect to qualification for exemptions that it deems necessary or  
9 desirable.

10           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 Johnston town council to set tax exemption limit to an amount
- 2   determined by the city council via ordinance or resolution for qualified individuals defined in the
- 3   act.
- 4           This act would take effect upon passage.

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