

2026 -- H 8120

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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 -- ESTATE AND TRANSFER TAXES -- ENFORCEMENT AND
COLLECTION

Introduced By: Representatives Chippendale, Place, Santucci, Fascia, J. Brien,
Newberry, Nardone, Roberts, and Hopkins

Date Introduced: February 27, 2026

Referred To: House Judiciary

It is enacted by the General Assembly as follows:

1 SECTION 1. Sections 44-23-1 and 44-23-2 of the General Laws in Chapter 44-23 entitled
2 "Estate and Transfer Taxes — Enforcement and Collection" are hereby amended to read as follows:

3 **44-23-1. Statements filed by executors, administrators, and heirs-at-law.**

4 (a) Every executor, administrator, and heir-at-law, within nine (9) months after the death
5 of the decedent, shall file with the tax administrator a statement under oath showing the full and
6 fair cash value of the estate; the amounts paid out from the estate for claims, expenses, charges,
7 and fees; and the statement shall also provide the names and addresses of all persons entitled to
8 take any share or interest of the estate as legatees or distributees of the estate.

9 (b) For estates of decedents with a date of death prior to January 1, 2025, a fee of fifty
10 dollars (\$50.00) shall be paid when filing any statement required by this section. All fees received
11 under this section are allocated to the tax administrator for enforcement and collection of taxes.

12 (c) For estates of decedents with a date of death on or after January 1, 2025, no fee shall be
13 paid when filing any statement required by this section.

14 (d) For estates of decedents with a date of death on or after January 1, 2027, an executor,
15 administrator, or heir-at-law shall file, for recording, with the municipality of the decedent's
16 residence, a statement under oath, stating that the value of the decedent's gross estate does not
17 require a state or federal estate tax filing pursuant to §44-22-1.1. Upon the recording of the
18 statement by the municipality, any such lien pursuant to this chapter shall be discharged.

1 **44-23-2. Statements filed by trustees.**

2 Whenever any person during his or her life appoints a trustee, naming that person or others
3 as beneficiaries, and providing for the administration of the trust after his or her death, or providing
4 for a termination of the trust and a distribution of the trust estate or any part of the trust estate at his
5 or her death, any person acting as the trustee or any trustee of property subject to a power of
6 appointment, shall, within thirty (30) days after the death of the creator of the trust, or within thirty
7 (30) days after the death of the donee of the power file with the tax administrator a sworn statement
8 showing:

- 9 (1) The trust agreement, if any;
- 10 (2) The full and fair cash value of the trust estate;
- 11 (3) The extent of the duration of the trust;
- 12 (4) The manner provided for its termination;
- 13 (5) The names and addresses of the beneficiaries of the trust; and
- 14 (6) Any other information relating to the trust, which the tax administrator may deem
15 necessary for the proper assessment of the tax on the estate.

16 (7) Notwithstanding the requirements set forth in this section, the trustee, where applicable
17 and for decedents with a date of death on or after January 1, 2027, shall file, for recording, with the
18 municipality of the decedent's residence, a statement under oath, stating that the value of the
19 decedent's gross estate does not require a state or federal estate tax filing pursuant to § 44-22-1.1
20 Upon the recording of the statement by the municipality, any such lien pursuant to this chapter shall
21 be discharged.

22 SECTION 2. This act shall take effect on January 1, 2027.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF

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1 This act would allow an executor, administrator, heir-at-law or trustee, for a decedent with
2 a date of death on or after January 1, 2027, to discharge the estate tax lien by recording with the
3 decedent's municipality, a statement stating that the value of the decedent's gross estate does not
4 require a state or federal estate tax filing pursuant to §44-22-1.1.

5 This act would take effect on January 1, 2027.

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