

2026 -- H 8349

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2026

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HOUSE RESOLUTION

CREATING A SPECIAL LEGISLATIVE COMMISSION TO STUDY AND PROVIDE  
RECOMMENDATIONS FOR AMENDING RHODE ISLAND GENERAL LAW § 44-3-3

Introduced By: Representative Scott Slater

Date Introduced: March 25, 2026

Referred To: House Municipal Government & Housing

1           RESOLVED, That a special legislative commission be and the same is hereby created  
2 consisting of nine (9) members: three (3) of whom shall be members of the House of  
3 Representatives, not more than two (2) from the same political party, to be appointed by the  
4 Speaker of the House; one of whom shall be the Tax Administrator for the Rhode Island Division  
5 of Taxation, or designee; one of whom shall be the Director of the Rhode Island Department of  
6 Revenue, or designee; one of whom shall be a member of the Fraud - Special Investigation Unit,  
7 to be appointed by the Tax Administrator; one of whom shall be a representative of a tax exempt  
8 nonprofit in Rhode Island, to be appointed by the Speaker of the House; one of whom shall be the  
9 Executive Director of the League of Cities and Towns, or designee; and one of whom shall be the  
10 Chief Executive Officer of the United Way, or designee.

11           In lieu of any appointment of a member of the legislature to a permanent advisory  
12 commission, a legislative study commission, or any commission created by a General Assembly  
13 resolution, the appointing authority may appoint a member of the general public to serve in lieu  
14 of a legislator.

15           The purpose of said commission shall be to make a comprehensive study and provide  
16 recommendations to amend Rhode Island General Laws § 44-3-3 by establishing criteria for  
17 providing the exemption for nonprofits. The study should include, but not be limited to:

- 18           •       Review of currently listed nonprofits;
- 19           •       Examination and determination if exemptions should be limited to a set period of

1 time and if the amount of an exemption should be limited by a total amount or a percentage of the  
2 total tax amount;

3 • Examination and determination if nonprofits, provided with the exemption,  
4 should be required to enter into a PILOT agreement with the city or town where they are located;

5 • Examination and determination of what objective criteria/proof/evidence is to be  
6 used in determining whether a nonprofit receives tax exempt status and whether it should be  
7 provided on a regular/annual basis in order to maintain tax exempt status; and

8 • Examination and determination of alternative methods as to whether nonprofits  
9 should be exempt from state or local taxes.

10 Forthwith upon passage of this resolution, the members of the commission shall meet at  
11 the call of the Speaker of the House and organize and shall select a Chairperson.

12 Vacancies in said commission shall be filled in like manner as the original appointment.

13 The membership of said commission shall receive no compensation for their services.

14 All departments and agencies of the state shall furnish such advice and information,  
15 documentary and otherwise, to said commission and its agents as is deemed necessary or  
16 desirable by the commission to facilitate the purposes of this resolution.

17 The Speaker of the House is hereby authorized and directed to provide suitable quarters  
18 for said commission; and be it further

19 RESOLVED, That the commission shall report its findings and recommendations to the  
20 House of Representatives no later than January 5, 2027, and said commission shall expire on  
21 March 5, 2027.

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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF  
HOUSE RESOLUTION  
CREATING A SPECIAL LEGISLATIVE COMMISSION TO STUDY AND PROVIDE  
RECOMMENDATIONS FOR AMENDING RHODE ISLAND GENERAL LAW § 44-3-3

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1           This resolution would create a nine (9) member special legislative commission whose  
2 purpose it would be to study and provide recommendations for amending RI General Laws § 44-  
3 3-3, and who would report back to the General Assembly on or before January 5, 2027, and  
4 whose life would expire on March 5, 2027.

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