

**2026 -- S 2059**

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**S T A T E   O F   R H O D E   I S L A N D**

**IN GENERAL ASSEMBLY**

**JANUARY SESSION, A.D. 2026**

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**A N   A C T**

**RELATING TO TAXATION -- TAX SALES**

Introduced By: Senators Gu, Murray, Bissaillon, DiPalma, Burke, DiMario, and Famiglietti

Date Introduced: January 09, 2026

Referred To: Senate Judiciary

It is enacted by the General Assembly as follows:

1        SECTION 1. Section 44-9-10 of the General Laws in Chapter 44-9 entitled "Tax Sales" is  
2 hereby amended to read as follows:

3        **44-9-10. Notice of sale to taxpayer.**

4            (a) Whether or not the person or general partnership to whom the estate is taxed as of  
5 December 31st prior to the tax sale is a resident of this state, the collector shall, in addition to the  
6 foregoing, notify the taxpayer of the time and place of sale first by first-class mail not less than  
7 ninety (90) days before the date of sale or any adjournment of the sale, and again by certified mail  
8 not less than forty (40) days before the date of sale or any adjournment of the sale, sent postpaid to  
9 the street address of the real estate liable for payment of taxes, and, if different, to the taxpayer's  
10 address listed with the tax assessor's office of the city or town where the real estate is located or to  
11 any other address which the taxpayer designates by written notice to the tax assessor, or to the  
12 address of the taxpayer stated on the deed recorded in the land evidence records of the city or town  
13 where the real estate is located or to the last-known address of the taxpayer or be left at the  
14 taxpayer's last-known address or personally served on the taxpayer not less than thirty (30) days  
15 before the date of sale or any adjournment of the sale, but no notice of adjournments shall be  
16 necessary other than the announcement made at the sale. Copies of such notices shall be provided  
17 to Rhode Island Housing and Mortgage Finance Corporation by mail or hand delivery, or a manifest  
18 of such notices shall be electronically delivered in a machine-readable format through secure means  
19 established by the Rhode Island Housing and Mortgage Finance Corporation not less than forty

1 (40) days before the date of sale or any adjournment of the sale. Failure to notify the Rhode Island  
2 Housing and Mortgage Finance Corporation as prescribed herein shall nullify any tax sale of any  
3 property with respect to which such notice was not given. Failure to notify the taxpayer as  
4 prescribed herein shall nullify any tax sale of any property with respect to which such notice was  
5 not given. The notice required to be provided to the taxpayer pursuant to the provisions of this  
6 subsection shall include a current copy of § 44-9-10, with a headline in at least twelve (12) point  
7 font at the top: “The city/town is required to provide proper notice to you, the taxpayer, before  
8 conducting a tax sale, as described below:” and include current contact information including email  
9 address, phone number, and physical mailing address for the Rhode Island mortgage finance  
10 corporation.

11 (b) Persons aged sixty-five (65) years and over or persons suffering from a disability may  
12 designate a third party to whom notice may be sent as required pursuant to this section by advising  
13 the tax assessor of the name and address of the person.

14 (c) If the estate taxed is a corporation, the notice may be sent either by registered or certified  
15 mail to its place of business or left at the business office of the corporation with some person  
16 employed there.

17 (d) In the event the person to whom the estate is taxed is listed in the records of the assessor  
18 and/or collector as having applied for and been granted a property tax abatement based wholly or  
19 partially on the age of the taxpayer, then the collector shall also notify the office of healthy aging  
20 by mail, hand delivery, or a manifest of such notices shall be electronically delivered in a machine-  
21 readable format through the secure means established by the Rhode Island Housing and Mortgage  
22 Finance Corporation pursuant to subsection (a), not less than forty (40) days before the date of sale.  
23 Failure to notify the office of healthy aging as prescribed herein shall nullify any tax sale of any  
24 property with respect to which such notice was not given.

25 (e) Within ninety (90) days after the end of each calendar year, the office of healthy aging  
26 shall prepare and submit an annual report to the governor, the speaker of the house of  
27 representatives, the president of the senate, and the secretary of state. The report shall contain  
28 information concerning the number of notices received by the office of healthy aging pursuant to  
29 this section of law during the calendar year and information concerning the identity of the specific  
30 parcels that might be sold in each city or town as well as a description of exactly what action  
31 followed on each such notice. The report shall conclude by indicating the present status of each  
32 case in which the division received such a notice as well as an indication as to whether each such  
33 case is open or closed.

1 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 -- TAX SALES

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- 1        This act would require specific notice of the tax sale to the taxpayer with a copy of this §
- 2        44-9-10 attached thereto. Failure to do so would render the tax sale null and void.
- 3        This act would take effect upon passage.

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