

2026 -- S 2682

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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 -- NON-OWNER OCCUPIED PROPERTY TAX ACT

Introduced By: Senator V. Susan Sosnowski

Date Introduced: February 27, 2026

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-72-5 of the General Laws in Chapter 44-72 entitled "Non-Owner
2 Occupied Property Tax Act" is hereby amended to read as follows:

3 **44-72-5. Exemptions.**

4 (a) This chapter does not supersede any applicable exemption in the general or public laws.

5 In no case shall this chapter apply to, or any tax therefrom be assessed against, any properties or
6 buildings that are rented or were rented for a period of more than one hundred eighty-three (183)
7 days during the prior taxable year and subject to the provisions of chapter 18 of title 34 or any
8 properties or buildings that are rented or were rented and are subject to tax pursuant to chapter 18
9 of this title.

10 (b) The tax in this chapter shall not be assessed against a non-insulated, non-winterized
11 property:

12 (1) In which the water supply to the property is disconnected from November 1 through
13 April 1;

14 (2) Which is used or occupied by the taxpayer at a minimum of the Saturday before
15 Memorial Day through Labor Day;

16 (3) Which is not in a blighted or substandard area as defined in § 45-31-8; and

17 (4) Which has been owned by the taxpayer or taxpayer's family for more than twenty-five
18 (25) years.

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 -- NON-OWNER OCCUPIED PROPERTY TAX ACT

1 This act would provide an exemption for non-insulated, non-winterized property used by
2 the taxpayer, not located in a substandard area, and continuously owned by the taxpayer for twenty-
3 five (25) years.

4 This act would take effect upon passage.

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