

**2026 -- S 2897 SUBSTITUTE A**

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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: Senators Quezada, Mack, and Bissaillon

Date Introduced: March 04, 2026

Referred To: Senate Housing & Municipal Government

It is enacted by the General Assembly as follows:

1           SECTION 1. Section 44-3-3 of the General Laws in Chapter 44-3 entitled "Property  
2 Subject to Taxation" is hereby amended to read as follows:

3           **44-3-3. Property exempt.**

4           (a) The following property is exempt from taxation:

5           (1) Property belonging to the state, except as provided in § 44-4-4.1;

6           (2) Lands ceded or belonging to the United States;

7           (3) Bonds and other securities issued and exempted from taxation by the government of  
8 the United States or of this state;

9           (4) Real estate, used exclusively for military purposes, owned by chartered or incorporated  
10 organizations approved by the adjutant general and composed of members of the national guard,  
11 the naval militia, or the independent, chartered-military organizations;

12           (5) Buildings for free public schools, buildings for religious worship, and the land upon  
13 which they stand and immediately surrounding them, to an extent not exceeding five (5) acres so  
14 far as the buildings and land are occupied and used exclusively for religious or educational  
15 purposes;

16           (6) Dwellings houses and the land on which they stand, not exceeding one acre in size, or  
17 the minimum lot size for zone in which the dwelling house is located, whichever is the greater,  
18 owned by, or held in trust for, any religious organization and actually used by its officiating clergy;  
19 provided, further, that in the town of Charlestown, where the property previously described in this

1 paragraph is exempt in total, along with dwelling houses and the land on which they stand in  
2 Charlestown, not exceeding one acre in size, or the minimum lot size for zone in which the dwelling  
3 house is located, whichever is the greater, owned by, or held in trust for, any religious organization  
4 and actually used by its officiating clergy, or used as a convent, nunnery, or retreat center by its  
5 religious order;

6 (7) Intangible personal property owned by, or held in trust for, any religious or charitable  
7 organization, if the principal or income is used or appropriated for religious or charitable purposes;

8 (8) Buildings and personal estate owned by any corporation used for a school, academy, or  
9 seminary of learning, and of any incorporated public charitable institution, and the land upon which  
10 the buildings stand and immediately surrounding them to an extent not exceeding one acre, so far  
11 as they are used exclusively for educational purposes, but no property or estate whatever is hereafter  
12 exempt from taxation in any case where any part of its income or profits, or of the business carried  
13 on there, is divided among its owners or stockholders; provided, however, that unless any private  
14 nonprofit corporation organized as a college or university located in the town of Smithfield reaches  
15 a memorandum of agreement with the town of Smithfield, the town of Smithfield shall bill the  
16 actual costs for police, fire, and rescue services supplied, unless otherwise reimbursed, to said  
17 corporation commencing March 1, 2014;

18 (9) Estates, persons, and families of the president and professors for the time being of  
19 Brown University for not more than ten thousand dollars (\$10,000) for each officer, the officer's  
20 estate, person, and family included, but only to the extent that any person had claimed and utilized  
21 the exemption prior to, and for a period ending, either on or after December 31, 1996;

22 (10) Property especially exempt by charter unless the exemption has been waived in whole  
23 or in part; provided that, notwithstanding any provision of a charter or act of incorporation or other  
24 law to the contrary, any real and personal property (or portion thereof) of a healthcare facility,  
25 and/or any parent corporation, operator, manager, or subsidiary thereof, or of an institution of  
26 higher education, that would otherwise be exempted from property taxation that is leased to,  
27 subleased to, occupied or used by an entity, organization, or individual that is not itself exempted  
28 from property taxation shall be taxed to the tenant, who, for the purposes of taxation is deemed the  
29 owner;

30 (11) Lots of land exclusively for burial grounds;

31 (12) Property, real and personal, held for, or by, an incorporated library, society, or any  
32 free public library, or any free public library society, so far as the property is held exclusively for  
33 library purposes, or for the aid or support of the aged poor, or poor friendless children, or the poor  
34 generally, or for a nonprofit hospital for the sick or disabled;

1           (13) Real or personal estate belonging to, or held in trust for, the benefit of incorporated  
2 organizations of veterans of any war in which the United States has been engaged, the parent body  
3 of which has been incorporated by act of Congress, to the extent of four hundred thousand dollars  
4 (\$400,000) if actually used and occupied by the association; provided, that the city council of the  
5 city of Cranston may by ordinance exempt the real or personal estate as previously described in  
6 this subdivision located within the city of Cranston to the extent of five hundred thousand dollars  
7 (\$500,000);

8           (14) Property, real and personal, held for, or by, the fraternal corporation, association, or  
9 body created to build and maintain a building or buildings for its meetings or the meetings of the  
10 general assembly of its members, or subordinate bodies of the fraternity, and for the  
11 accommodation of other fraternal bodies or associations, the entire net income of which real and  
12 personal property is exclusively applied or to be used to build, furnish, and maintain an asylum or  
13 asylums, a home or homes, a school or schools, for the free education or relief of the members of  
14 the fraternity, or the relief, support, and care of worthy and indigent members of the fraternity, their  
15 wives, widows, or orphans, and any fund given or held for the purpose of public education,  
16 almshouses, and the land and buildings used in connection therewith;

17           (15) Real estate and personal property of any incorporated volunteer fire engine company  
18 or incorporated volunteer ambulance or rescue corps in active service;

19           (16) The estate of any person who, in the judgment of the assessors, is unable from infirmity  
20 or poverty to pay the tax; provided, that in the towns of Burrillville and West Greenwich, the tax  
21 shall constitute a lien for five (5) years on the property where the owner is entitled to the exemption.  
22 At the expiration of five (5) years, the lien shall be abated in full. Provided, if the property is sold  
23 or conveyed, or if debt secured by the property is refinanced during the five-year (5) period, the  
24 lien immediately becomes due and payable; any person claiming the exemption aggrieved by an  
25 adverse decision of an assessor shall appeal the decision to the local board of tax review and  
26 thereafter according to the provisions of § 44-5-26;

27           (17) Household furniture and family stores of a housekeeper in the whole, including  
28 clothing, bedding, and other white goods, books, and all other tangible personal property items that  
29 are common to the normal household;

30           (18) Improvements made to any real property to provide a shelter and fallout protection  
31 from nuclear radiation, to the amount of one thousand five hundred dollars (\$1,500); provided, that  
32 the improvements meet applicable standards for shelter construction established, from time to time,  
33 by the Rhode Island emergency management agency. The improvements are deemed to comply  
34 with the provisions of any building code or ordinance with respect to the materials or the methods

1 of construction used and any shelter or its establishment is deemed to comply with the provisions  
2 of any zoning code or ordinance;

3 (19) Aircraft for which the fee required by § 1-4-6 has been paid to the tax administrator;

4 (20) **Manufacturer's inventory.**

5 (i) For the purposes of §§ 44-4-10, 44-5-3, 44-5-20, and 44-5-38, a person is deemed to be  
6 a manufacturer within a city or town within this state if that person uses any premises, room, or  
7 place in it primarily for the purpose of transforming raw materials into a finished product for trade  
8 through any or all of the following operations: adapting, altering, finishing, making, and  
9 ornamenting; provided, that public utilities; non-regulated power producers commencing  
10 commercial operation by selling electricity at retail or taking title to generating facilities on or after  
11 July 1, 1997; building and construction contractors; warehousing operations, including distribution  
12 bases or outlets of out-of-state manufacturers; and fabricating processes incidental to warehousing  
13 or distribution of raw materials, such as alteration of stock for the convenience of a customer; are  
14 excluded from this definition;

15 (ii) For the purposes of this section and §§ 44-4-10 and 44-5-38, the term "manufacturer's  
16 inventory," or any similar term, means and includes the manufacturer's raw materials, the  
17 manufacturer's work in process, and finished products manufactured by the manufacturer in this  
18 state, and not sold, leased, or traded by the manufacturer or its title or right to possession divested;  
19 provided, that the term does not include any finished products held by the manufacturer in any retail  
20 store or other similar selling place operated by the manufacturer whether or not the retail  
21 establishment is located in the same building in which the manufacturer operates the manufacturing  
22 plant;

23 (iii) For the purpose of § 44-11-2, a "manufacturer" is a person whose principal business  
24 in this state consists of transforming raw materials into a finished product for trade through any or  
25 all of the operations described in paragraph (i) of this subdivision. A person will be deemed to be  
26 principally engaged if the gross receipts that person derived from the manufacturing operations in  
27 this state during the calendar year or fiscal year mentioned in § 44-11-1 amounted to more than  
28 fifty percent (50%) of the total gross receipts that person derived from all the business activities in  
29 which that person engaged in this state during the taxable year. For the purpose of computing the  
30 percentage, gross receipts derived by a manufacturer from the sale, lease, or rental of finished  
31 products manufactured by the manufacturer in this state, even though the manufacturer's store or  
32 other selling place may be at a different location from the location of the manufacturer's  
33 manufacturing plant in this state, are deemed to have been derived from manufacturing;

34 (iv) Within the meaning of the preceding paragraphs of this subdivision, the term

1 “manufacturer” also includes persons who are principally engaged in any of the general activities  
2 coded and listed as establishments engaged in manufacturing in the Standard Industrial  
3 Classification Manual prepared by the Technical Committee on Industrial Classification, Office of  
4 Statistical Standards, Executive Office of the President, United States Bureau of the Budget, as  
5 revised from time to time, but eliminating as manufacturers those persons, who, because of their  
6 limited type of manufacturing activities, are classified in the manual as falling within the trade  
7 rather than an industrial classification of manufacturers. Among those thus eliminated, and  
8 accordingly also excluded as manufacturers within the meaning of this paragraph, are persons  
9 primarily engaged in selling, to the general public, products produced on the premises from which  
10 they are sold, such as neighborhood bakeries, candy stores, ice cream parlors, shade shops, and  
11 custom tailors, except, that a person who manufactures bakery products for sale primarily for home  
12 delivery, or through one or more non-baking retail outlets, and whether or not retail outlets are  
13 operated by the person, is a manufacturer within the meaning of this paragraph;

14 (v) The term “Person” means and includes, as appropriate, a person, partnership, or  
15 corporation; and

16 (vi) The department of revenue shall provide to the local assessors any assistance that is  
17 necessary in determining the proper application of the definitions in this subdivision;

18 (21) Real and tangible personal property acquired to provide a treatment facility used  
19 primarily to control the pollution or contamination of the waters or the air of the state, as defined  
20 in chapter 12 of title 46 and chapter 25 of title 23, respectively, the facility having been constructed,  
21 reconstructed, erected, installed, or acquired in furtherance of federal or state requirements or  
22 standards for the control of water or air pollution or contamination, and certified as approved in an  
23 order entered by the director of environmental management. The property is exempt as long as it is  
24 operated properly in compliance with the order of approval of the director of environmental  
25 management; provided, that any grant of the exemption by the director of environmental  
26 management in excess of ten (10) years is approved by the city or town in which the property is  
27 situated. This provision applies only to water and air pollution control properties and facilities  
28 installed for the treatment of waste waters and air contaminants resulting from industrial  
29 processing; furthermore, it applies only to water or air pollution control properties and facilities  
30 placed in operation for the first time after April 13, 1970;

31 (22) Manufacturing machinery and equipment acquired or used by a manufacturer after  
32 December 31, 1974. Manufacturing machinery and equipment is defined as:

33 (i) Machinery and equipment used exclusively in the actual manufacture or conversion of  
34 raw materials or goods in the process of manufacture by a manufacturer, as defined in subdivision

1 (20), and machinery, fixtures, and equipment used exclusively by a manufacturer for research and  
2 development or for quality assurance of its manufactured products;

3 (ii) Machinery and equipment that is partially used in the actual manufacture or conversion  
4 of raw materials or goods in process of manufacture by a manufacturer, as defined in subdivision  
5 (20), and machinery, fixtures, and equipment used by a manufacturer for research and development  
6 or for quality assurance of its manufactured products, to the extent to which the machinery and  
7 equipment is used for the manufacturing processes, research and development, or quality assurance.

8 In the instances where machinery and equipment is used in both manufacturing and/or research and  
9 development and/or quality assurance activities and non-manufacturing activities, the assessment  
10 on machinery and equipment is prorated by applying the percentage of usage of the equipment for  
11 the manufacturing, research and development, and quality-assurance activity to the value of the  
12 machinery and equipment for purposes of taxation, and the portion of the value used for  
13 manufacturing, research and development, and quality assurance is exempt from taxation. The  
14 burden of demonstrating this percentage usage of machinery and equipment for manufacturing and  
15 for research and development and/or quality assurance of its manufactured products rests with the  
16 manufacturer; and

17 (iii) Machinery and equipment described in §§ 44-18-30(7) and 44-18-30(22) that was  
18 purchased after July 1, 1997; provided that the city or town council of the city or town in which the  
19 machinery and equipment is located adopts an ordinance exempting the machinery and equipment  
20 from taxation. For purposes of this subsection, city councils and town councils of any municipality  
21 may, by ordinance, wholly or partially exempt from taxation the machinery and equipment  
22 discussed in this subsection for the period of time established in the ordinance and may, by  
23 ordinance, establish the procedures for taxpayers to avail themselves of the benefit of any  
24 exemption permitted under this section; provided, that the ordinance does not apply to any  
25 machinery or equipment of a business, subsidiary, or any affiliated business that locates or relocates  
26 from a city or town in this state to another city or town in the state;

27 (23) Precious metal bullion, meaning any elementary metal that has been put through a  
28 process of melting or refining, and that is in a state or condition that its value depends upon its  
29 content and not its form. The term does not include fabricated precious metal that has been  
30 processed or manufactured for some one or more specific and customary industrial, professional,  
31 or artistic uses;

32 (24) Hydroelectric power-generation equipment, which includes, but is not limited to,  
33 turbines, generators, switchgear, controls, monitoring equipment, circuit breakers, transformers,  
34 protective relaying, bus bars, cables, connections, trash racks, headgates, and conduits. The

1 hydroelectric power-generation equipment must have been purchased after July 1, 1979, and  
2 acquired or used by a person or corporation who or that owns or leases a dam and utilizes the  
3 equipment to generate hydroelectric power;

4 (25) Subject to authorization by formal action of the council of any city or town, any real  
5 or personal property owned by, held in trust for, or leased to an organization incorporated under  
6 chapter 6 of title 7, as amended, or an organization meeting the definition of “charitable trust” set  
7 out in § 18-9-4, as amended, or an organization incorporated under the not-for-profits statutes of  
8 another state or the District of Columbia, the purpose of which is the conserving of open space, as  
9 that term is defined in chapter 36 of title 45, as amended, provided the property is used exclusively  
10 for the purposes of the organization;

11 (26) Tangible personal property, the primary function of which is the recycling, reuse, or  
12 recovery of materials (other than precious metals, as defined in § 44-18-30(24)(ii) and (iii)), from,  
13 or the treatment of “hazardous wastes,” as defined in § 23-19.1-4, where the “hazardous wastes”  
14 are generated primarily by the same taxpayer and where the personal property is located at, in, or  
15 adjacent to a generating facility of the taxpayer. The taxpayer may, but need not, procure an order  
16 from the director of the department of environmental management certifying that the tangible  
17 personal property has this function, which order effects a conclusive presumption that the tangible  
18 personal property qualifies for the exemption under this subdivision. If any information relating to  
19 secret processes or methods of manufacture, production, or treatment is disclosed to the department  
20 of environmental management only to procure an order, and is a “trade secret” as defined in § 28-  
21 21-10(b), it shall not be open to public inspection or publicly disclosed unless disclosure is  
22 otherwise required under chapter 21 of title 28 or chapter 24.4 of title 23;

23 (27) Motorboats as defined in § 46-22-2 for which the annual fee required in § 46-22-4 has  
24 been paid;

25 (28) Real and personal property of the Providence Performing Arts Center, a non-business  
26 corporation as of December 31, 1986;

27 (29) Tangible personal property owned by, and used exclusively for the purposes of, any  
28 religious organization located in the city of Cranston;

29 (30) Real and personal property of the Travelers Aid Society of Rhode Island, a nonprofit  
30 corporation, the Union Mall Real Estate Corporation, and any limited partnership or limited liability  
31 company that is formed in connection with, or to facilitate the acquisition of, the Providence YMCA  
32 Building;

33 (31) Real and personal property of Meeting Street Center or MSC Realty, Inc., both not-  
34 for-profit Rhode Island corporations, and any other corporation, limited partnership, or limited

1 liability company that is formed in connection with, or to facilitate the acquisition of, the properties  
2 designated as the Meeting Street National Center of Excellence on Eddy Street in Providence,  
3 Rhode Island;

4 (32) The buildings, personal property, and land upon which the buildings stand, located on  
5 Pomham Island, East Providence, currently identified as Assessor's Map 211, Block 01, Parcel  
6 001.00, that consists of approximately twenty-one thousand three hundred (21,300) square feet and  
7 is located approximately eight hundred sixty feet (860'), more or less, from the shore, and limited  
8 exclusively to these said buildings, personal estate and land, provided that said property is owned  
9 by a qualified 501(c)(3) organization, such as the American Lighthouse Foundation, and is used  
10 exclusively for a lighthouse;

11 (33) The Stadium Theatre Performing Arts Centre building located in Monument Square,  
12 Woonsocket, Rhode Island, so long as said Stadium Theatre Performing Arts Center is owned by  
13 the Stadium Theatre Foundation, a Rhode Island nonprofit corporation;

14 (34) Real and tangible personal property of St. Mary Academy — Bay View, located in  
15 East Providence, Rhode Island;

16 (35) Real and personal property of East Bay Community Action Program and its  
17 predecessor, Self Help, Inc; provided, that the organization is qualified as a tax-exempt corporation  
18 under § 501(c)(3) of the United States Internal Revenue Code;

19 (36) Real and personal property located within the city of East Providence of the Columbus  
20 Club of East Providence, a Rhode Island charitable nonprofit corporation;

21 (37) Real and personal property located within the city of East Providence of the Columbus  
22 Club of Barrington, a Rhode Island charitable nonprofit corporation;

23 (38) Real and personal property located within the city of East Providence of Lodge 2337  
24 BPO Elks, a Rhode Island nonprofit corporation;

25 (39) Real and personal property located within the city of East Providence of the St.  
26 Andrews Lodge No. 39, a Rhode Island charitable nonprofit corporation;

27 (40) Real and personal property located within the city of East Providence of the Trustees  
28 of Methodist Health and Welfare service a/k/a United Methodist Elder Care, a Rhode Island  
29 nonprofit corporation;

30 (41) Real and personal property located on the first floor of 90 Leonard Avenue within the  
31 city of East Providence of the Zion Gospel Temple, Inc., a religious nonprofit corporation;

32 (42) Real and personal property located within the city of East Providence of the Cape  
33 Verdean Museum Exhibit, a Rhode Island nonprofit corporation;

34 (43) The real and personal property owned by a qualified 501(c)(3) organization that is

1 affiliated and in good standing with a national, congressionally chartered organization and thereby  
2 adheres to that organization's standards and provides activities designed for recreational,  
3 educational, and character building purposes for children from ages six (6) years to seventeen (17)  
4 years;

5 (44) Real and personal property of the Rhode Island Philharmonic Orchestra and Music  
6 School; provided, that the organization is qualified as a tax-exempt corporation under § 501(c)(3)  
7 of the United States Internal Revenue Code;

8 (45) The real and personal property located within the town of West Warwick at 211  
9 Cowesett Avenue, Plat 29-Lot 25, which consists of approximately twenty-eight thousand seven  
10 hundred fifty (28,750) square feet and is owned by the Station Fire Memorial Foundation of East  
11 Greenwich, a Rhode Island nonprofit corporation;

12 (46) Real and personal property of the Comprehensive Community Action Program, a  
13 qualified tax-exempt corporation under § 501(c)(3) of the United States Internal Revenue Code;

14 (47) Real and personal property located at 52 Plain Street, within the city of Pawtucket of  
15 the Pawtucket Youth Soccer Association, a Rhode Island nonprofit corporation;

16 (48) Renewable energy resources, as defined in § 39-26-5, used in residential systems and  
17 associated equipment used therewith in service after December 31, 2015;

18 (49) Renewable energy resources, as defined in § 39-26-5, if employed by a manufacturer,  
19 as defined in subsection (a) of this section, shall be exempt from taxation in accordance with  
20 subsection (a) of this section;

21 (50) Real and personal property located at 415 Tower Hill Road within the town of North  
22 Kingstown, of South County Community Action, Inc., a qualified tax-exempt corporation under §  
23 501(c)(3) of the United States Internal Revenue Code;

24 (51) As an effort to promote business growth, tangible business or personal property, in  
25 whole or in part, within the town of Charlestown's community limits, subject to authorization by  
26 formal action of the town council of the town of Charlestown;

27 (52) All real and personal property located at 1300 Frenchtown Road, within the town of  
28 East Greenwich, identified as assessor's map 027, plat 019, lot 071, and known as the New England  
29 Wireless and Steam Museum, Inc., a qualified tax-exempt corporation under § 501(c)(3) of the  
30 United States Internal Revenue Code;

31 (53) Real and tangible personal property of Mount Saint Charles Academy located within  
32 the city of Woonsocket, specifically identified as the following assessor's plats and lots: Logee  
33 Street, plat 23, lot 62, Logee Street, plat 24, lots 304 and 305; Welles Street, plat 23, lot 310;  
34 Monroe Street, plat 23, lot 312; and Roberge Avenue, plat 24, lot 47;

1 (54) Real and tangible personal property of Steere House, a Rhode Island nonprofit  
2 corporation, located in Providence, Rhode Island;

3 (55) Real and personal property located within the town of West Warwick of Tides Family  
4 Services, Inc., a Rhode Island nonprofit corporation;

5 (56) Real and personal property of Tides Family Services, Inc., a Rhode Island nonprofit  
6 corporation, located in the city of Pawtucket at 242 Dexter Street, plat 44, lot 444;

7 (57) Real and personal property located within the town of Middletown of Lucy's Hearth,  
8 a Rhode Island nonprofit corporation;

9 (58) Real and tangible personal property of Habitat for Humanity of Rhode Island—  
10 Greater Providence, Inc., a Rhode Island nonprofit corporation, located in Providence, Rhode  
11 Island;

12 (59) Real and personal property of the Artic Playhouse, a Rhode Island nonprofit  
13 corporation, located in the town of West Warwick at 1249 Main Street;

14 (60) Real and personal property located at 321 Main Street, within the town of South  
15 Kingstown, of the Contemporary Theatre Company, a qualified, tax-exempt corporation under §  
16 501(c)(3) of the United States Internal Revenue Code;

17 (61) Real and personal property of The Samaritans, Inc., a Rhode Island nonprofit §  
18 501(c)(3) corporation located at 67 Park Place, Pawtucket, Rhode Island, to the extent the city  
19 council of Pawtucket may from time to time determine;

20 (62) Real and personal property of North Kingstown, Exeter Animal Protection League,  
21 Inc., dba "Pet Refuge," 500 Stony Lane, a Rhode Island nonprofit corporation, located in North  
22 Kingstown, Rhode Island;

23 (63) Real and personal property located within the city of East Providence of Foster  
24 Forward (formerly the Rhode Island Foster Parents Association), a Rhode Island charitable  
25 nonprofit corporation;

26 (64) Real and personal property located at 54 Kelly Avenue within the town of East  
27 Providence, of the Associated Radio Amateurs of Southern New England, a Rhode Island nonprofit  
28 corporation;

29 (65) Real and tangible personal property of Providence Country Day School, a Rhode  
30 Island nonprofit corporation, located in East Providence, Rhode Island and further identified as plat  
31 406, block 6, lot 6, and plat 506, block 1, lot 8;

32 (66) As an effort to promote business growth, tangible business or personal property, in  
33 whole or in part, within the town of Bristol's community limits, subject to authorization by formal  
34 action of the town council of the town of Bristol;

1           (67) Real and tangible personal property of the Heritage Harbor Foundation, a Rhode  
2 Island nonprofit corporation, located at 1445 Wampanoag Trail, Suites 103 and 201, within the city  
3 of East Providence;

4           (68) Real property of Ocean State Community Wellness, Inc., a qualified tax-exempt  
5 corporation under § 501(c)(3) of the United States Internal Revenue Code, located in North  
6 Kingstown, Rhode Island, with a physical address of 7450 Post Road, and further identified as plat  
7 108, lot 83;

8           (69) Real and tangible personal property of St. John Baptist De La Salle Institute, d/b/a La  
9 Salle Academy, a Rhode Island domestic nonprofit corporation, located in Providence, Rhode  
10 Island denominated at the time this subsection was adopted as Plat 83 Lot 276 by the tax assessor  
11 for the city of Providence comprising approximately 26.08 acres of land along with all buildings  
12 and improvements that have been or may be made;

13           (70) Real and tangible personal property of The Providence Community Health Centers,  
14 Inc., a Rhode Island domestic nonprofit corporation, located in Providence, Rhode Island;

15           (71) In the city of Central Falls and the city of Pawtucket, real property and tangible  
16 personal property located on or in the premise acquired or leased by a railroad entity and for the  
17 purpose of providing boarding and disembarking of railroad passengers and the supporting  
18 passenger railroad operations and services. For the purpose of this section, a railroad entity shall be  
19 any incorporated entity that has been duly authorized by the Rhode Island public utilities  
20 commission to provide passenger railroad services;

21           (72) Real and tangible personal property of the American Legion Riverside Post Holding  
22 Company, d/b/a American Legion Post 10, a Rhode Island nonprofit corporation, located at 830  
23 Willet Avenue, within the city of East Providence on Map 513, Block 27, Parcel 001.00 as long as  
24 said property is owned by American Legion Post 10;

25           (73) Real and tangible personal property of the Holy Rosary Band Society, a Rhode Island  
26 nonprofit corporation, located at 328 Taunton Avenue, within the city of East Providence on Map  
27 306, Block 01, Parcel 012.00;

28           (74) Real and tangible personal property of Foster Forward, a Rhode Island domestic  
29 nonprofit corporation, located within the city of Pawtucket, at 16 North Bend Street, and further  
30 identified as assessor's plat 21, lot 312;

31           (75) Real and tangible personal property of the Old and Ancient Rowers Society of Rhode  
32 Island, a Rhode Island domestic nonprofit corporation, located at 166 Walmsley Lane, within the  
33 town of North Kingstown on Plat 004/Lot 019;

34           (76) Real and tangible personal property of the Rhode Island Public Health Foundation, a

1 domestic nonprofit corporation or any other entity formed by the Rhode Island Public Health  
2 Foundation in connection with, or to facilitate the acquisition of, one property to be owned by the  
3 Rhode Island Public Health Foundation or such entity, located in the city of Providence;

4 (77) Real and tangible personal property of the Manissean Tribal Council, a Rhode Island  
5 nonprofit corporation, located in the town of New Shoreham, Rhode Island;

6 (78) Real and tangible personal property of Sophia Academy located at 582 Elmwood  
7 Avenue, the San Miguel Education Center located at 525 Branch Avenue, and the Community  
8 Preparatory School, Inc. located at 135 Prairie Avenue, all of which are domestic nonprofit  
9 corporations, and all of which are located within the city of Providence;

10 (79) Real and tangible personal property of Cape Verdean Museum Exhibit, a Rhode Island  
11 domestic nonprofit corporation, located at 617 Prospect Street, within the city of Pawtucket on  
12 Assessors' Plat 37, Lot 434;

13 (80) Real and tangible personal property of Sojourner House, a Rhode Island nonprofit  
14 corporation, located in the city of Providence, at 386 Smith Street, further identified as Assessor's  
15 Plat 67, Lot 46, and 1570 Westminster Street, further identified as Assessor's Plat 35, Lot 200;

16 (81) Real and tangible personal property of the Little Flower Home, a Rhode Island  
17 domestic nonprofit corporation, located at 304 Hooper Street, within the Town of Tiverton on Map  
18 102, Lot 196; provided that, the organization remains a federal 501(c)(3) tax-exempt corporation  
19 and a domestic nonprofit charitable corporation;

20 (82) Real and tangible personal property of the Brain Injury Association of Rhode Island,  
21 Inc., a nonprofit corporation, located at 1017 Waterman Avenue within the city of East Providence  
22 on tax assessor's map 607, Block 11, Parcel 4;

23 (83) Real and tangible personal property of the Johnnycake Center Realty Corporation, a  
24 Rhode Island nonprofit corporation, located in the town of South Kingstown, and further identified  
25 as 12 Green Street, Assessor's Map 49-1, Lot 148, 44 Kersey Road, further identified as Assessor's  
26 Map 49-1, Lot 136, 54 Kersey Road, further identified as Assessor's Map 49-1, Lot 137, and 1004  
27 Kingstown Road, further identified as Assessor's Map 49-4, Lot 124;

28 (84) Real and tangible personal property of the Little Compton Game Club, a Rhode Island  
29 domestic nonprofit corporation, located at 83 John Dyer Road and 88 John Dyer Road, within the  
30 town of Little Compton on Assessor's Plat 44 Lots 4 and 5;

31 (85) Real and tangible personal property of Wildlife Rehabilitators Association of Rhode  
32 Island (Wildlife Clinic of Rhode Island), a Rhode Island domestic nonprofit corporation, located at  
33 2865 Tower Hill Road, within the town of North Kingstown on Assessor's Map Plat 5, Lot 1;

34 (86) Non-commercial real and tangible personal property of Southside Community Land

1 Trust, a Rhode Island domestic nonprofit corporation, located in the city of Providence, at 404  
2 Broad Street, further identified as Assessor's Plat 23, Lot 753;

3 (87) Tangible personal property of Northwest Community Health Care d/b/a WellOne  
4 Primary Medical and Dental Care, a Rhode Island domestic nonprofit corporation, located in the  
5 town of North Scituate at 35 Village Plaza Way, and further identified as Plat 38, Lot 72;

6 (88) Real and tangible personal property of Friends of Little Compton Wellness Center,  
7 Inc., a domestic nonprofit corporation located at 115 East Main Road, within the town of Little  
8 Compton, on Assessor's Plat 28, Lot 45;

9 (89) Real and tangible personal property of PROJECT Weber/RENEW, a Rhode Island  
10 domestic nonprofit corporation; provided that, it is qualified as a tax-exempt corporation pursuant  
11 to 26 U.S.C. 501(c)(3) of the Internal Revenue Code;

12 (90) Real and tangible personal property of Codac, Inc., a Rhode Island domestic nonprofit  
13 corporation, located in the city of Providence, Rhode Island, at 45 Royal Little Drive, further  
14 identified as Assessor's Plat 74, Lot 402;

15 (91) Real and tangible personal property of the Center for Southeast Asians, a Rhode Island  
16 domestic nonprofit corporation, located in the city of Providence, at 105 Glenham Street, further  
17 identified as Assessor's Plat 45, Lot 668, 270 Elmwood Avenue, further identified as Assessor's  
18 Plat 44, Lot 388 and 126 Princeton Avenue, further identified as Assessor's Plat 44, Lot 723;

19 (92) Real and tangible personal property of the Rhode Island Business Development  
20 Institute, a domestic nonprofit corporation, located at 220 Smith Street within the city of Providence  
21 on the assessor's map as Plat 67, Lot 100;

22 (93) Real and tangible personal property of the Providence Preservation Society, a Rhode  
23 Island domestic nonprofit corporation, located at 24 Meeting Street, within the city of Providence  
24 on Tax Assessor's Map, Plat 10, Lot 75; ~~and~~

25 (94) Real and tangible personal property of the Pokanoket Management Group, a Rhode  
26 Island nonprofit corporation, trustee of the Pokanoket Tribe Land Trust, located in the town of  
27 Bristol, Rhode Island, and used directly to cultivate, preserve and protect the natural, cultural,  
28 traditional and historical resources, watersheds, habitats, ecosystems and archaeological sites of  
29 and within the ancestral territory of the Pokanoket people;

30 (95) Real and tangible personal property of MAP Behavioral Health Services, Inc., a Rhode  
31 Island domestic nonprofit corporation, located in the City of Providence, at 37 Greenwich Street,  
32 further identified as Assessor's Plat 49, Lot 41, 41 Greenwich Street, further identified as  
33 Assessor's Plat 49, Lot 40 and 345 Elmwood Avenue, further identified as Assessor's Plat 49, Lot  
34 32; and

1           (96) Real and tangible personal property of MAP Development Corporation, a Rhode  
2 Island domestic nonprofit corporation, located in the City of Providence, at 59 Burnett Street and  
3 63 Burnett Street, further identified as Assessor’s Plat 49, Lot 452.

4           (b) Except as provided below, when a city or town taxes a for-profit hospital facility, the  
5 value of its real property shall be the value determined by the most recent full revaluation or  
6 statistical property update performed by the city or town; provided, however, in the year a nonprofit  
7 hospital facility converts to or otherwise becomes a for-profit hospital facility, or a for-profit  
8 hospital facility is initially established, the value of the real property and personal property of the  
9 for-profit hospital facility shall be determined by a valuation performed by the assessor for the  
10 purpose of determining an initial assessed value of real and personal property, not previously taxed  
11 by the city or town, as of the most recent date of assessment pursuant to § 44-5-1, subject to a right  
12 of appeal by the for-profit hospital facility which shall be made to the city or town tax assessor with  
13 a direct appeal from an adverse decision to the Rhode Island superior court business calendar.

14           A “for-profit hospital facility” includes all real and personal property affiliated with any  
15 hospital as identified in an application filed pursuant to chapter 17 or 17.14 of title 23.  
16 Notwithstanding the above, a city or town may enter into a stabilization agreement with a for-profit  
17 hospital facility under § 44-3-9 or other laws specific to the particular city or town relating to  
18 stabilization agreements. In a year in which a nonprofit hospital facility converts to, or otherwise  
19 becomes, a for-profit hospital facility, or a for-profit hospital facility is otherwise established, in  
20 that year only the amount levied by the city or town and/or the amount payable under the  
21 stabilization agreement for that year related to the for-profit hospital facility shall not be counted  
22 towards determining the maximum tax levy permitted under § 44-5-2.

23           (c) Notwithstanding any other provision of law to the contrary, in an effort to provide relief  
24 for businesses, including small businesses, and to promote economic development, a city, town, or  
25 fire district may establish an exemption for tangible personal property within its geographic limits  
26 by formal action of the appropriate governing body within the city, town, or fire district, which  
27 exemptions shall be uniformly applied and in compliance with local tax classification requirements.  
28 Exemptions established pursuant to this subsection shall conform to the requirements of § 44-5-  
29 12.2.

30           SECTION 2. This act shall be effective retroactively to December 31, 2025, and shall affect  
31 the next levy issued by the city or town in which the property is located.

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LC005975/SUB A  
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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF  
A N A C T  
RELATING TO TAXATION -- PROPERTY SUBJECT TO TAXATION

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- 1           This act would exempt from taxation the real and tangible personal property of MAP  
2 Behavioral Health Services, Inc. and MAP Development Corporation, located in the city of  
3 Providence, at 37 and 41 Greenwich Street, 345 Elmwood Avenue, and 59 and 63 Burnett Street.  
4           This act would be effective retroactively to December 31, 2025, and would affect the next  
5 levy issued by the city or town in which the property is located.

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LC005975/SUB A  
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