

2021 -- H 5819

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2021

A N A C T

RELATING TO TAXATION -- PROPERTY SUBJECT TO TAXATION

Introduced By: Representatives Filippi, Chippendale, Quattrocchi, Price, and Place

Date Introduced: February 24, 2021

Referred To: House Municipal Government & Housing

It is enacted by the General Assembly as follows:

1 SECTION 1. Chapter 44-3 of the General Laws entitled "Property Subject to Taxation" is
2 hereby amended by adding thereto the following section:

3 **44-3-3.2. Real estate holdings of nonprofit entities.**

4 Commencing December 31, 2021, any nonprofit entity, which is exempt from payment of
5 the real property tax in any city or town shall provide information to the local tax assessor every
6 five (5) years with respect to any real property owned or possessed by the nonprofit entity as
7 follows:

8 (1) The address and assessor's plat and lot number;

9 (2) Photographs, including any buildings or structures located on the property; and

10 (3) A description of the usage and/or percentage of use of any building or structure.

11 SECTION 2. This act shall take effect upon passage.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
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1 This act would require nonprofit entities exempt from real property tax to provide
2 information to the tax assessor every five (5) years consisting of address, assessor's plat and lot
3 number, photographs of land, buildings, and structures and a description of usage and/or percentage
4 of use of any buildings or structures commencing December 31, 2021.

5 This act would take effect upon passage.

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