

2022 -- H 8196

LC005643

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2022

A N A C T

RELATING TO PUBLIC PROPERTY AND WORKS -- NARRAGANSETT TRIBAL SOVEREIGNTY ACT

Introduced By: Representatives Henries, Vella-Wilkinson, Morales, Williams, Felix, and Alzate

Date Introduced: April 29, 2022

Referred To: House Municipal Government & Housing

It is enacted by the General Assembly as follows:

1 SECTION 1. Title 37 of the General Laws entitled "PUBLIC PROPERTY AND WORKS"
2 is hereby amended by adding thereto the following chapter:

3 CHAPTER 18.1

4 NARRAGANSETT TRIBAL SOVEREIGNTY ACT

5 **37-18.1-1. Short title.**

6 This chapter shall be known and may be cited as the "Narragansett Tribal Sovereignty Act."

7 **37-18.1-2. Declaration of sovereignty.**

8 The State of Rhode Island hereby declares and acknowledges the Narragansett Indian tribe
9 as a sovereign and federally recognized Indian tribe, and recognizes the tribe's governmental
10 structure and status.

11 **37-18.1-3. Tribal member tax exemptions.**

12 (a) All Narragansett tribal member real estate owners, as well as all Narragansett tribal
13 member organizations, businesses and land trusts created under Narragansett tribal law, or
14 incorporated in the State of Rhode Island shall be exempt from real estate and personal property
15 taxes as follows:

16 (1) Narragansett tribal member resident-owners shall be exempt from real estate taxes upon
17 proof of:

18 (i) Real estate property ownership in the State of Rhode Island with at least one

1 Narragansett tribal household member as an owner on the recorded property deed; and

2 (ii) The owner recorded on the deed pursuant to subsection (a)(1)(i) of this section has
3 established membership pursuant to tribal law in the federally acknowledged and recognized
4 Narragansett Indian tribe.

5 (2) All commercial real estate owned by Narragansett tribal members shall be exempt from
6 all real and personal property taxes upon proof of:

7 (i) Membership in the federally acknowledged and recognized Narragansett Indian tribe;
8 and

9 (ii) Proof of Narragansett tribal land ownership.

10 (3) All real and personal property tax exemptions shall apply to Narragansett tribal
11 members of privately owned commercial real estate property upon proof of:

12 (i) Membership in the federally acknowledged and recognized Narragansett Indian tribe;
13 and

14 (ii) At least fifty-one percent (51%) Narragansett tribal real estate ownership in Rhode
15 Island.

16 (4) All business entities created by the federally acknowledged and recognized
17 Narragansett Indian tribe shall be exempt from real estate and personal property taxes upon proof
18 of:

19 (i) Business created under Narragansett tribal law; and

20 (ii) Proof of Narragansett tribal land ownership.

21 (b) Narragansett tribal member-led community charitable organizations under 501(c)(3) of
22 the Internal Revenue Code, nonprofit organizations and their related businesses shall be exempt
23 from taxation upon proof of:

24 (1) Business incorporation in the State of Rhode Island;

25 (2) 501(c)(3) IRS status; and

26 (3) At least fifty-one percent (51%) Narragansett Indian tribal member appointment as
27 executive (officers) leadership and board leadership.

28 (c) Tribal, private and community land trusts shall be exempt from any real and personal
29 property tax upon proof of:

30 (1) Land trusts created under the laws of the Narragansett Indian tribe; and

31 (2) The trust having been created under Rhode Island law; and

32 (3) At least fifty-one percent (51%) of land trust owners have Narragansett Indian tribal
33 membership.

34 **37-18.1-4. Tribal membership.**

1 [Narragansett tribal membership shall be confirmed and determined by the Narragansett](#)
2 [Indian tribe pursuant to Narragansett Indian tribal law.](#)

3 **37-18.1-5. Exempt from city and town property tax.**

4 [No municipality shall tax any real or personal property subject to exemption pursuant to §](#)
5 [37-18.1-3.](#)

6 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 PUBLIC PROPERTY AND WORKS -- NARRAGANSETT TRIBAL
SOVEREIGNTY ACT

1 This act would provide that the Narragansett Indian tribe would be considered a sovereign
2 and federally recognized Indian tribe and would exempt the tribe and its members and organizations
3 from taxation.

4 This act would take effect upon passage.

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