

2012 -- S 3010 SUBSTITUTE A

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LC02708/SUB A
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2012

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A N A C T

RELATING TO TAXATION -- PROPERTY SUBJECT TO TAXATION

Introduced By: Senator Dawson T. Hodgson

Date Introduced: May 24, 2012

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-3-5 of the General Laws in Chapter 44-3 entitled "Property
2 Subject to Taxation" is hereby amended to read as follows:

3 ~~44-3-5. **Gold star parents' exemption.**~~ **Gold star parents' exemptions and credits.** -

4 (a) The property of every person whose son or daughter has served with the armed forces of the
5 United States of America and has lost his or her life as a result of his or her service with the
6 armed forces of the United States of America, providing the death was determined to be in the
7 line of duty, shall be exempted from taxation to the amount of three thousand dollars (\$3,000) in
8 accordance with similar provisions of section 44-3-4 applying to honorably discharged veterans
9 of the armed forces; provided, that there shall be but one exemption granted where both parents
10 of the deceased son or daughter are living; provided:

11 (1) Cranston. - The city of Cranston may provide, by ordinance, an exemption from
12 taxation not to exceed forty-five hundred dollars (\$4,500);

13 (2) Warren. - The town of Warren may provide, by ordinance, an exemption from
14 taxation not to exceed nine thousand two hundred dollars (\$9,200);

15 (3) Cumberland. - The town of Cumberland may provide, by ordinance, an exemption
16 not to exceed twenty-three thousand seven hundred seventy-two dollars (\$23,772) for persons
17 receiving a gold star exemption;

18 (4) North Providence. - The town of North Providence may provide, by ordinance, an
19 exemption not to exceed five thousand dollars (\$5,000) for persons receiving a gold star

1 exemption;

2 (5) Smithfield. - The town of Smithfield may provide, by ordinance, an exemption not to
3 exceed six thousand dollars (\$6,000) for persons receiving a gold star exemption;

4 (6) Westerly. - The town of Westerly may provide, by ordinance, an exemption on the
5 total value of real and personal property not to exceed forty-six thousand five hundred dollars
6 (\$46,500);

7 (7) Barrington. - The town of Barrington may provide, by ordinance, an exemption not to
8 exceed six thousand dollars (\$6,000) for real property for persons receiving a gold star
9 exemption;

10 (8) Jamestown. - The town of Jamestown may provide, by ordinance, an exemption on
11 the total value of real and personal property not to exceed five thousand dollars (\$5,000); and

12 (9) Lincoln. - The town of Lincoln may provide, by ordinance, an exemption not to
13 exceed five thousand dollars (\$5,000) for persons receiving a gold star exemption.

14 (10) West Warwick. - The town of West Warwick may provide by ordinance, an
15 exemption not to exceed two hundred twenty-five dollars (\$225) for person receiving a gold star
16 exemption.

17 (11) East Greenwich. - The town of East Greenwich may provide by ordinance, a tax
18 credit against taxes otherwise due on real property in the amount of one hundred fifteen dollars
19 (\$115) for persons eligible to receive a gold star exemption pursuant to this section, one parent
20 only.

21 (b) The adjustment shall be made to reflect the same monetary savings that appeared on
22 the property tax bill that existed for the year prior to reevaluation of the real property. If any
23 provision of this section is held invalid, the remainder of this section and the application of its
24 provisions shall not be affected by that invalidity.

25 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 allow the town of East Greenwich to provide a tax credit on real property
2 in the amount of one hundred fifteen dollars (\$115) for persons eligible to receive a gold star
3 exemption.

4 This act would take effect upon passage.

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