

2017 -- S 0459

LC001876

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2017

A N A C T

RELATING TO TAXATION -- LEVY AND ASSESSMENT OF LOCAL TAXES

Introduced By: Senators Coyne, Jabour, Picard, Nesselbush, and Seveney

Date Introduced: March 02, 2017

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Chapter 44-5 of the General Laws entitled "Levy and Assessment of Local  
2 Taxes" is hereby amended by adding thereto the following section:

3 **44-5-13.40. Property tax exemption for surviving spouse of police and fire personnel**  
4 **killed in the line of duty.**

5 Notwithstanding any other provision of chapter 5 of title 44, each municipality shall  
6 exempt from taxation the real property of the surviving spouse of any law enforcement officer or  
7 firefighter who was killed in the line of duty, who occupies such real property as their principal  
8 place of residence. This exemption shall cease if the surviving spouse remarries and shall not be  
9 claimed thereafter. This exemption shall apply to the surviving spouse's subsequent principal  
10 place of residence should the spouse move to a different principal place of residence within the  
11 state.

12 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 -- LEVY AND ASSESSMENT OF LOCAL TAXES

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1           This act would exempt from taxation the real property of the surviving spouse of any law  
2 enforcement officer or fire fighter killed in the line of duty.

3           This act would take effect upon passage.

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