

2017 -- S 0570

LC001755

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2017

A N A C T

RELATING TO TAXATION -- TAXATION OF FARM, FOREST, AND OPEN SPACE LAND

Introduced By: Senators Sosnowski, P Fogarty, Conley, and Archambault

Date Introduced: March 15, 2017

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Chapter 44-27 of the General Laws entitled "Taxation of Farm, Forest, and
2 Open Space Land" is hereby amended by adding thereto the following section:

3 **44-27-10.1. Land withdrawn from classification for commercial renewable energy**
4 **production -- Effect on obligation and the land use change tax.**

5 Land previously classified as farm, forest or open space land shall not be subject to a land
6 use change tax if the change is for purposes of a commercial renewable energy system. The tax
7 assessor shall only withdraw from classification the actual acreage footprint of the land used for a
8 commercial renewable energy system. The tax assessor shall not disturb the classification of the
9 rest of the land if the use remains consistent with the existing classification, nor commence anew
10 the computation of the period for purposes of the land use change tax.

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

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
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RELATING TO TAXATION -- TAXATION OF FARM, FOREST, AND OPEN SPACE LAND

- 1 This act would exempt land previously classified as farm, forest or open space land from
- 2 land use change tax if the change is for purposes of a commercial renewable energy system.
- 3 This act would take effect upon passage.

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