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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2021

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A N A C T

RELATING TO TAXATION - VETERANS EXEMPTIONS

Introduced By: Senators Seveney, and DiMario

Date Introduced: June 25, 2021

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-3-4 of the General Laws in Chapter 44-3 entitled "Property
2 Subject to Taxation" is hereby amended to read as follows:

3 **44-3-4. Veterans' exemptions.**

4 (a)(1) The property of each person who served in the military or naval service of the United
5 States in the war of the rebellion, the Spanish-American war, the insurrection in the Philippines,
6 the China-relief expedition, or World War I, and the property of each person who served in the
7 military or naval service of the United States in World War II at any time during the period
8 beginning December 7, 1941, and ending on December 31, 1946, [and members who served in](#)
9 [uniform during the Cold War between 1947 through 1991, including those members who did not](#)
10 [serve in a declared war or conflict](#) and the property of each person who served in the military or
11 naval services of the United States in the Korean conflict at any time during the period beginning
12 June 27, 1950, and ending January 31, 1955, or in the Vietnam conflict at any time during the
13 period beginning February 28, 1961, and ending May 7, 1975, or who actually served in the
14 Grenada or Lebanon conflicts of 1983-1984, or the Persian Gulf conflict, the Haitian conflict, the
15 Somalian conflict, and the Bosnian conflict, at any time during the period beginning August 2,
16 1990, and ending May 1, 1994, or in any conflict or undeclared war and who was honorably
17 discharged from the service, or who was discharged under conditions other than dishonorable, or
18 who, if not discharged, served honorably, or the property of the unmarried widow or widower of
19 that person, is exempted from taxation to the amount of one thousand dollars (\$1,000), except in:

- 1 (i) Burrillville, where the exemption is four thousand dollars (\$4,000);
- 2 (ii) Cumberland, where the town council may, by ordinance, provide for an exemption of
3 a maximum of twenty-three thousand seven hundred seventy-two dollars (\$23,772);
- 4 (iii) Cranston, where the exemption shall not exceed three thousand dollars (\$3,000);
- 5 (iv) Jamestown, where the town council may, by ordinance, provide for a tax credit or
6 exemption to any veteran of the United States armed services regardless of their qualified service
7 dates, who was honorably discharged or who was discharged under conditions other than
8 dishonorable;
- 9 (v) Lincoln, where the exemption shall not exceed ten thousand dollars (\$10,000); and
10 where the town council may also provide for a real estate tax exemption not exceeding ten thousand
11 dollars (\$10,000) for those honorably discharged active duty veterans who served in Operation
12 Desert Storm;
- 13 (vi) Newport, where the exemption is four thousand dollars (\$4,000);
- 14 (vii) New Shoreham, where the town council may, by ordinance, provide for an exemption
15 of a maximum of thirty-six thousand four hundred fifty dollars (\$36,450);
- 16 (viii) North Kingstown, where the exemption is ten thousand dollars (\$10,000);
- 17 (ix) North Providence, where the town council may, by ordinance, provide for an
18 exemption of a maximum of five thousand dollars (\$5,000);
- 19 (x) [As amended by P.L. 2015, ch. 168, § 1]. Smithfield, where the exemption is ten
20 thousand dollars (\$10,000);
- 21 (x) [As amended by P.L. 2015, ch. 179, § 1]. Smithfield, where the exemption is four
22 thousand dollars (\$4,000). Provided, effective July 1, 2016, the Smithfield town council may, by
23 ordinance, provide for an exemption of a maximum of ten thousand dollars (\$10,000);
- 24 (xi) Warren, where the exemption shall not exceed five thousand five hundred dollars
25 (\$5,500) on motor vehicles, or ten thousand one hundred seventy-five dollars (\$10,175) on real
26 property;
- 27 (xii) Westerly, where the town council may, by ordinance, provide an exemption of the
28 total value of the veterans' real and personal property to a maximum of forty thousand five hundred
29 dollars (\$40,500);
- 30 (xiii) Barrington, where the town council may, by ordinance, provide for an exemption of
31 six thousand dollars (\$6,000) for real property;
- 32 (xiv) Exeter, where the exemption is five thousand dollars (\$5,000);
- 33 (xv) Gloucester, where the exemption shall not exceed thirty thousand dollars (\$30,000);
- 34 (xvi) West Warwick, where the city council may, by ordinance, provide for an exemption

1 of up to ten thousand dollars (\$10,000);

2 (xvii) Warwick, where the city council may, by ordinance, provide for an exemption of a
3 maximum of four thousand dollars (\$4,000);

4 (xviii) [As added by P.L 2016, ch. 238, § 1]. Charlestown, where the town council may, by
5 ordinance, provide for an additional exemption to any veteran of the United States armed services,
6 regardless of the veteran's qualified service dates, who was honorably discharged, or to the
7 unmarried widow or widower of that person who is not currently receiving this statutory exemption;

8 (xix) [As added by P.L 2016, ch. 268, § 1]. Charlestown, where the town council may, by
9 ordinance, provide for an additional tax credit to any veteran of the United States armed services,
10 regardless of the veteran's qualified service dates, who was honorably discharged, or to the
11 unmarried widow or widower of that person who is not currently receiving this statutory exemption;

12 (xx) Narragansett, where the town council may, by ordinance, provide for an exemption of
13 a maximum of twenty thousand dollars (\$20,000) from the assessed value of real property, or
14 twelve thousand dollars (\$12,000) from the assessed value of a motor vehicle; and

15 (xxi) Tiverton, where the town council may provide, by ordinance as may be amended from
16 time to time, a tax credit of two hundred dollars (\$200) or greater.

17 (2) The exemption is applied to the property in the municipality where the person resides,
18 and if there is not sufficient property to exhaust the exemption, the person may claim the balance
19 in any other city or town where the person may own property; provided, that the exemption is not
20 allowed in favor of any person who is not a legal resident of the state, or unless the person entitled
21 to the exemption has presented to the assessors, on or before the last day on which sworn statements
22 may be filed with the assessors for the year for which exemption is claimed, evidence that he or
23 she is entitled, which evidence shall stand so long as his or her legal residence remains unchanged;
24 provided, however, that in the town of South Kingstown, the person entitled to the exemption shall
25 present to the assessors, at least five (5) days prior to the certification of the tax roll, evidence that
26 he or she is entitled to the exemption; and, provided, further, that the exemption provided for in
27 this subdivision to the extent that it applies in any city or town, shall be applied in full to the total
28 value of the person's real and tangible personal property located in the city or town; and, provided,
29 that there is an additional exemption from taxation in the amount of one thousand dollars (\$1,000),
30 except in:

31 (i) Central Falls, where the city council may, by ordinance, provide for an exemption of a
32 maximum of seven thousand five hundred dollars (\$7,500);

33 (ii) Cranston, where the exemption shall not exceed three thousand dollars (\$3,000);

34 (iii) Cumberland, where the town council may, by ordinance, provide for an exemption of

1 a maximum of twenty-two thousand five hundred dollars (\$22,500);

2 (iv) Lincoln, where the exemption shall not exceed ten thousand dollars (\$10,000);

3 (v) Newport, where the exemption is four thousand dollars (\$4,000);

4 (vi) New Shoreham, where the town council may, by ordinance, provide for an exemption

5 of a maximum of thirty-six thousand four hundred fifty dollars (\$36,450);

6 (vii) North Providence, where the town council may, by ordinance, provide for an

7 exemption of a maximum of five thousand dollars (\$5,000);

8 (viii) Smithfield, where the exemption is four thousand dollars (\$4,000);

9 (ix) Warren, where the exemption shall not exceed eleven thousand dollars (\$11,000);

10 (x) Barrington, where the town council may, by ordinance, provide for an exemption of six

11 thousand dollars (\$6,000) for real property; of the property of every honorably discharged veteran

12 of World War I or World War II, Korean or Vietnam, Grenada or Lebanon conflicts, the Persian

13 Gulf conflict, the Haitian conflict, the Somalian conflict and the Bosnian conflict at any time during

14 the period beginning August 2, 1990, and ending May 1, 1994, or in any conflict or undeclared war

15 who is determined by the Veterans Administration of the United States of America to be totally

16 disabled through service-connected disability and who presents to the assessors a certificate from

17 the veterans administration that the person is totally disabled, which certificate remains effectual

18 so long as the total disability continues;

19 (xi) Charlestown, where the town council may, by ordinance, create a tax dollar credit

20 reduction to replace the tax assessment exemption, as so stated in all sections herein; and

21 (xii) Jamestown, where the town council may, by ordinance, provide for an exemption to

22 any veteran of the United States armed services regardless of their qualified service dates, who was

23 honorably discharged or who was discharged under conditions other than dishonorable, or to the

24 unmarried widow or widower of that person who is not currently receiving this statutory exemption.

25 (3) Provided, that:

26 (i) Burrillville may exempt real property of the totally disabled persons in the amount of

27 six thousand dollars (\$6,000);

28 (ii) Cumberland town council may, by ordinance, provide for an exemption of a maximum

29 of twenty-two thousand five hundred dollars (\$22,500);

30 (iii) Little Compton may, by ordinance, exempt real property of each of the totally disabled

31 persons in the amount of six thousand dollars (\$6,000);

32 (iv) Middletown may exempt the real property of each of the totally disabled persons in

33 the amount of five thousand dollars (\$5,000);

34 (v) New Shoreham town council may, by ordinance, provide for an exemption of a

1 maximum of thirty-six thousand four hundred fifty dollars (\$36,450);

2 (vi) North Providence town council may, by ordinance, provide for an exemption of a
3 maximum of five thousand dollars (\$5,000);

4 (vii) The Tiverton town council may, by ordinance which may be amended from time to
5 time, provide for a four-hundred-dollar (\$400) tax credit or greater on the real property of each of
6 the totally disabled persons;

7 (viii) West Warwick town council may exempt the real property of each of the totally
8 disabled persons in an amount of two hundred dollars (\$200);

9 (ix) Westerly town council may, by ordinance, provide for an exemption on the total value
10 of real and personal property to a maximum of forty-six thousand five hundred dollars (\$46,500);
11 and

12 (x) Jamestown, where the town council may, by ordinance, provide for an additional tax
13 credit or exemption on real and personal property to any veteran of the United States armed services
14 regardless of their qualified service dates, who is considered one hundred percent (100%) totally
15 disabled through a service connected disability and who was honorably discharged or who was
16 discharged under conditions other than dishonorable, or to the unmarried widow or widower of that
17 person who is not currently receiving this statutory exemption.

18 (4) There is an additional exemption from taxation in the town of:

19 Warren, where its town council may, by ordinance, provide for an exemption not exceeding
20 eight thousand two hundred fifty dollars (\$8,250), of the property of every honorably discharged
21 veteran of World War I or World War II, or Vietnam, Grenada or Lebanon conflicts, the Persian
22 Gulf conflict, the Haitian conflict, the Somalian conflict and the Bosnian conflict, at any time
23 during the period beginning August 2, 1990, and ending May 1, 1994, or in any conflict or
24 undeclared war who is determined by the Veterans' Administration of the United States of America
25 to be partially disabled through a service-connected disability and who presents to the assessors a
26 certificate that he or she is partially disabled, which certificate remains effectual so long as the
27 partial disability continues. Provided, however, that the Barrington town council may exempt real
28 property of each of the above named persons in the amount of three thousand dollars (\$3,000);
29 Warwick city council may, by ordinance, exempt real property of each of the above-named persons
30 and to any person who served in any capacity in the military or naval service during the period of
31 time of the Persian Gulf conflict, whether or not the person served in the geographical location of
32 the conflict, in the amount of four thousand dollars (\$4,000).

33 (5) Lincoln . There is an additional exemption from taxation in the town of Lincoln for the
34 property of each person who actually served in the military or naval service of the United States in

1 the Persian Gulf conflict and who was honorably discharged from the service, or who was
2 discharged under conditions other than dishonorable, or who, if not discharged, served honorably,
3 or of the unmarried widow or widower of that person. The exemption shall be determined by the
4 town council in an amount not to exceed ten thousand dollars (\$10,000).

5 (b) In addition to the exemption provided in subsection (a) of this section, there is a ten-
6 thousand dollar (\$10,000) exemption from local taxation on real property for any veteran and the
7 unmarried widow or widower of a deceased veteran of the military or naval service of the United
8 States who is determined, under applicable federal law by the Veterans Administration of the
9 United States, to be totally disabled through service-connected disability and who, by reason of the
10 disability, has received assistance in acquiring "specially adopted housing" under laws
11 administered by the veterans' administration; provided, that the real estate is occupied as his or her
12 domicile by the person; and, provided, that if the property is designed for occupancy by more than
13 one family, then only that value of so much of the house as is occupied by the person as his or her
14 domicile is exempted; and, provided, that satisfactory evidence of receipt of the assistance is
15 furnished to the assessors except in:

16 (1) Cranston, where the exemption shall not exceed thirty thousand dollars (\$30,000);

17 (2) Cumberland, where the town council may provide for an exemption not to exceed seven
18 thousand five hundred dollars (\$7,500);

19 (3) Newport, where the exemption is ten thousand dollars (\$10,000) or ten percent (10%)
20 of assessed valuation, whichever is greater;

21 (4) New Shoreham, where the town council may, by ordinance, provide for an exemption
22 of a maximum of thirty-six thousand four hundred fifty dollars (\$36,450);

23 (5) North Providence, where the town council may, by ordinance, provide for an exemption
24 not to exceed twelve thousand five hundred dollars (\$12,500);

25 (6) Westerly, where the town council may, by ordinance, provide for an exemption of a
26 maximum of forty thousand five hundred dollars (\$40,500);

27 (7) Lincoln, where the town council may, by ordinance, provide for an exemption of a
28 maximum of fifteen thousand dollars (\$15,000);

29 (8) Narragansett, where the town council may, by ordinance, provide for an exemption of
30 a maximum of fifty thousand dollars (\$50,000);

31 (9) Tiverton, where the town council may, by ordinance, provide for a tax credit of two
32 hundred dollars (\$200) or greater, as may be amended from time to time; and

33 (10) Jamestown, where the town council may, by ordinance, provide for a tax credit.

34 (c) In addition to the previously provided exemptions, any veteran of the military or naval

1 service of the United States who is determined, under applicable federal law by the Veterans'
2 Administration of the United States to be totally disabled through service-connected disability may,
3 by ordinance, passed in the city or town where the veteran's property is assessed, receive a ten
4 thousand dollar (\$10,000) exemption from local taxation on his or her property whether real or
5 personal and if the veteran owns real property may be exempt from taxation by any fire and/or
6 lighting district; provided, that in the town of: North Kingstown, where the amount of the
7 exemption shall be eleven thousand dollars (\$11,000) commencing with the December 31, 2002,
8 assessment; and for the town of Westerly, where the amount of the exemption shall be thirty-nine
9 thousand dollars (\$39,000) commencing with the December 31, 2005, assessment; and in the town
10 of Cumberland, where the amount of the exemption shall not exceed forty-seven thousand five
11 hundred forty-four dollars (\$47,544); and the town of Narragansett, where the amount of the
12 exemption shall not exceed twenty thousand dollars (\$20,000) from the assessed value of real
13 property or twelve thousand dollars (\$12,000) from the assessed value of a motor vehicle; and in
14 the city of Cranston, commencing with the December 31, 2016, assessment, where the exemption
15 will not exceed two hundred fifty thousand dollars (\$250,000) and be extended to the unmarried
16 widow or widower of such veteran, and in the town of Tiverton, where, by ordinance, a tax credit
17 of two hundred dollars (\$200) or greater shall be applied to the qualified veteran's property
18 assessment tax bill.

19 (d) In determining whether or not a person is the widow or widower of a veteran for the
20 purposes of this section, the remarriage of the widow or widower shall not bar the furnishing of the
21 benefits of the section if the remarriage is void, has been terminated by death, or has been annulled
22 or dissolved by a court of competent jurisdiction.

23 (e) In addition to the previously provided exemptions, there may by ordinance passed in
24 the city or town where the person's property is assessed, be an additional fifteen thousand dollars
25 (\$15,000) exemption from local taxation on real and personal property for any veteran of military
26 or naval service of the United States or the unmarried widow or widower of person who has been
27 or shall be classified as, or determined to be, a prisoner of war by the Veterans' Administration of
28 the United States, except in:

29 (1) Westerly, where the town council may, by ordinance, provide for an exemption of a
30 maximum of sixty-eight thousand dollars (\$68,000);

31 (2) Cumberland, where the town council may by ordinance provide for an exemption of a
32 maximum of forty-seven thousand five hundred forty-four dollars (\$47,544);

33 (3) Narragansett, where the town council may, by ordinance, provide for an exemption of
34 a maximum of forty thousand dollars (\$40,000);

1 (4) Tiverton, where the town council may, by ordinance, provide for a tax credit of six
2 hundred dollars (\$600) or greater; and

3 (5) Jamestown, where the town council may, by ordinance, provide for an exemption
4 greater than fifteen thousand dollars (\$15,000) of value or a tax credit that would offer an equivalent
5 relief or benefit.

6 (f) Cities and towns granting exemptions under this section shall use the eligibility dates
7 specified in this section.

8 (g) The several cities and towns not previously authorized to provide an exemption for
9 those veterans who actually served in the Persian Gulf conflict may provide that exemption in the
10 amount authorized in this section for veterans of other recognized conflicts.

11 (h) Bristol, where the town council of Bristol may, by ordinance, provide for an exemption
12 for any veteran and the unmarried widow or widower of a deceased veteran of military or naval
13 service of the United States who is determined, under applicable federal law by the Veterans'
14 Administration of the United States to be partially disabled through service-connected disability.

15 (i) In addition to the previously provided exemption, any veteran who is discharged from
16 the military or naval service of the United States under conditions other than dishonorable, or an
17 officer who is honorably separated from military or naval service, who is determined, under
18 applicable federal law by the Veterans Administration of the United States to be totally and
19 permanently disabled through a service-connected disability, who owns a specially adapted
20 homestead that has been acquired or modified with the assistance of a special adaptive housing
21 grant from the Veteran's Administration and that meets Veteran's Administration and Americans
22 with disability act guidelines from adaptive housing or that has been acquired or modified using
23 proceeds from the sale of any previous homestead that was acquired with the assistance of a special
24 adaptive housing grant from the veteran's administration, the person or the person's surviving
25 spouse is exempt from all taxation on the homestead. Provided, that in the town of Westerly where
26 the amount of the above referenced exemption shall be forty-six thousand five hundred dollars
27 (\$46,500).

28 (j) The town of Coventry may provide, by ordinance, a one-thousand-dollar (\$1,000)
29 exemption for any person who is an active member of the armed forces of the United States.

30 (k) The town of Scituate may provide, by ordinance, in lieu of a tax exemption that grants
31 to all disabled veterans with a one hundred percent (100%) service-connected disability, a tax credit
32 in an amount to be determined from time to time by the town council.

1 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 - VETERANS EXEMPTIONS

1 This act would extend the veterans exemption from property tax to any member who served
2 in uniform during the Cold War between 1947 through 1991, even if they did not serve in a declared
3 war or conflict.

4 This act would take effect upon passage.

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