

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2023

A N A C T

RELATING TO TAXATION -- PROPERTY SUBJECT TO TAXATION

Introduced By: Senators Sosnowski, DiPalma, Raptakis, Valverde, and Felag

Date Introduced: February 16, 2023

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Chapter 44-3 of the General Laws entitled "Property Subject to Taxation" is  
2 hereby amended by adding thereto the following section:

3 **44-3-67. Volunteer firefighter/emergency medical technician property tax exemption**  
4 **enabling legislation.**

5 (a) Municipalities may establish, by ordinance, a program to provide a property tax  
6 exemption for any active duty individual who volunteers his or her services as a firefighter or  
7 emergency medical technician; provided, that said organization has qualified as a tax exempt  
8 organization pursuant to any subsection of Section 501(c) of the Internal Revenue Service Code,  
9 26 U.S.C. § 501(c)(1) through (29). The criteria for providing this property tax exemption may  
10 include, but not be limited to, years of service, rank, quantity of calls responded to, number of  
11 training hours, duty status, and certification status.

12 (b) The exemption provided herein shall be in addition to any other exemption to which  
13 said person shall be entitled; provided, that any person seeking said exemption shall have presented,  
14 to the taxing authority, a true and exact account of his or her ratable estate as provided in §§ 44-5-  
15 15 and 44-5-16 for the year for which the exemption is claimed, together with due evidence that  
16 said person is entitled to said exemption.

17 (c) Any ordinance passed by the municipality shall provide a prospective tax exemption  
18 only.

1 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 municipalities to establish a program providing a property tax  
2 exemption to active duty individuals who volunteer services as a firefighter or emergency medical  
3 technician, provided the organization to whom the individual volunteers qualifies as tax exempt  
4 pursuant to the Internal Revenue Service.

5           This act would take effect upon passage.

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