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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2024

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A N A C T

RELATING TO TAXATION -- PROPERTY SUBJECT TO TAXATION -- TAX
EXEMPTIONS -- JAMESTOWN

Introduced By: Senator Dawn M. Euer

Date Introduced: February 12, 2024

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Sections 44-3-5 and 44-3-12 of the General Laws in Chapter 44-3 entitled
2 "Property Subject to Taxation" are hereby amended to read as follows:

3 **44-3-5. Gold star parents' exemption.**

4 (a) The property of every person whose son or daughter has served with the armed forces
5 of the 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 line
7 of duty, shall be exempted from taxation to the amount of three thousand dollars (\$3,000) in
8 accordance with similar provisions of § 44-3-4 applying to honorably discharged veterans of the
9 armed forces; provided, that there shall be but one exemption granted where both parents of the
10 deceased son or daughter are living; provided:

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

13 (2) Warren. The town of Warren may provide, by ordinance, an exemption from taxation
14 not to exceed nine thousand seven hundred eighty-three dollars (\$9,783);

15 (3) Cumberland. The town of Cumberland may provide, by ordinance, an exemption not
16 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

1 exemption not to exceed five thousand dollars (\$5,000) for persons receiving a gold star 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 total
5 value of real and personal property not to exceed forty-six thousand five hundred dollars (\$46,500);

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

8 (8) Jamestown. The town of Jamestown may provide, by ordinance, ~~an exemption on the~~
9 ~~total value of real and personal property not to exceed five thousand dollars (\$5,000)~~ [a tax dollar](#)
10 [reduction for persons receiving a gold star exemption;](#)

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

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

15 (11) Narragansett. The town of Narragansett may provide, by ordinance, an exemption not
16 to exceed twenty thousand dollars (\$20,000) from the assessed value of real property, or twelve
17 thousand dollars (\$12,000) from the assessed value of a motor vehicle, for persons receiving a gold
18 star exemption;

19 (12) Tiverton. The town of Tiverton may provide, by ordinance, a tax credit of one hundred
20 twenty dollars (\$120) or greater for persons receiving a gold star exemption;

21 (13) Charlestown. The town of Charlestown may provide, by ordinance, a tax dollar credit
22 reduction for persons receiving a gold star exemption; and

23 (14) North Smithfield. The town council may, by ordinance, as may be amended from
24 time to time, provide for a tax dollar credit reduction of three hundred and fifty dollars (\$350) or
25 greater for persons receiving a gold star exemption.

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

30 **44-3-12. Visually impaired persons — Exemption.**

31 (a) The property of each person who is legally blind according to federal standards as
32 certified by a licensed physician or as certified by the Rhode Island services for the blind and
33 visually impaired shall be exempted from taxation to the amount of six thousand dollars (\$6,000),
34 except for the towns of:

1 Tiverton. Which exemption shall be provided by town ordinance as a tax credit of three
2 hundred dollars (\$300) or greater; and

3 Warren. Which exemption shall be up to forty thousand eight hundred ninety-five dollars
4 (\$40,895); and

5 Barrington. Which exemption shall be sixteen thousand dollars (\$16,000) for real property.
6 The exemption shall apply to the property in the municipality where the person resides, and if there
7 is not sufficient property to exhaust the exemption, the person may proclaim the balance in any city
8 or town where he or she may own property; except for the town of Cumberland, which exemption
9 shall be up to forty-seven thousand five hundred forty-four dollars (\$47,544); and

10 Westerly. Which may provide, by ordinance, an exemption on the total value of real and
11 personal property not to exceed twenty-nine thousand dollars (\$29,000). The city or town council
12 of any city or town may, by ordinance, increase the exemption within the city or town to an amount
13 not to exceed twenty-two thousand five hundred dollars (\$22,500). The exemption shall not be
14 allowed in favor of any person who is not a legal resident of the state, or unless the person entitled
15 to the exemption shall have presented to the assessors, on or before the last day on which sworn
16 statements may be filed with the assessors for the year for which exemption is claimed, due
17 evidence that he or she is so entitled, which evidence shall stand so long as his or her legal residence
18 remains unchanged. The exemption provided for in this section, to the extent that it shall apply to
19 any city or town, shall be applied in full to the total value of the person's real and tangible personal
20 property located in the city or town and shall be applied to intangible personal property only to the
21 extent that there is not sufficient real property or tangible personal property to exhaust the
22 exemption. This exemption shall be in addition to any other exemption provided by law except as
23 provided in § 44-3-25.

24 West Warwick. Which exemption shall be equal to three hundred thirty-five dollars (\$335).

25 (b) In each city or town that has not increased the exemption provided by subsection (a)
26 above the minimum of six thousand dollars (\$6,000), except for the town of:

27 Barrington. Which exemption shall be sixteen thousand dollars (\$16,000) for real property.
28 The exemption shall increase automatically each year by the same percentage as the percentage
29 increase in the total amount of taxes levied by the city or town. The automatic increase shall not
30 apply to cities or towns that have increased the exemption provided by subsection (a) above the
31 minimum of six thousand dollars (\$6,000), except for the town of:

32 Barrington. Which exemption shall be sixteen thousand dollars (\$16,000) for real property.
33 If the application of the automatic increase to an exemption of six thousand dollars (\$6,000) on a
34 continuous basis from December 31, 1987, to any subsequent assessment date would result in a

1 higher exemption than the exemption enacted by the city or town council, then the amount provided
2 by the automatic increase applies.

3 (c) The town of Charlestown may, by ordinance, provide a tax dollar credit reduction for
4 such legally blind person.

5 [\(d\) The town of Jamestown may, by ordinance, provide a tax dollar credit reduction on real](#)
6 [property for such legally blind person\(s\).](#)

7 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 -- PROPERTY SUBJECT TO TAXATION -- TAX
EXEMPTIONS -- JAMESTOWN

- 1 This act would grant the town of Jamestown the legal authority to grant a tax dollar
- 2 reduction to gold star parents and to visually impaired persons.
- 3 This act would take effect upon passage.

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