

2024 -- S 3123

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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

Introduced By: Senator Melissa A. Murray

Date Introduced: May 31, 2024

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           **44-3-68. Tax exemptions in the city of Woonsocket.**

4           (a) Notwithstanding any exemption granted by any of the provisions of this chapter, the  
5 city council of the city of Woonsocket may establish, by ordinance, exemptions from taxation of  
6 real and personal property.

7           (b) The city council shall determine the eligibility for each exemption but shall not be any  
8 more restrictive than as defined in §§ 44-3-4, 44-3-4.2 or 44-3-5. Eligibility may include a  
9 requirement that the recipient of the exemption own and occupy the real property.

10           (c) Permitted exemptions shall include, but not be limited to, elderly with income  
11 requirements, visually impaired, veteran, widow/widower of veteran, Gold Star Parent, or one  
12 hundred percent (100%) service-connected disabled veteran.

13           (d) Exemptions shall be established as dollars of valuation in one thousand dollars (\$1,000)  
14 multiples.

15           (e) Each exemption granted on real and personal property by any of the provisions of this  
16 section, is at a rate equivalent to twenty dollars (\$20.00) per one thousand dollars (\$1,000) of  
17 valuation for each exemption granted to a taxpayer.

1 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 -- PROPERTY SUBJECT TO TAXATION

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1           This act would give the city of Woonsocket the authority to establish by ordinance,  
2 exemptions from taxation on real and personal property for different classifications of individuals  
3 including, but not limited to, the elderly with income requirements and veterans.

4           This act would take effect upon passage.

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