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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2026

A N A C T

RELATING TO TAXATION -- SITUS AND OWNERSHIP OF TAXABLE PROPERTY

Introduced By: Senator V. Susan Sosnowski

Date Introduced: January 23, 2026

Referred To: Senate Housing & Municipal Government

It is enacted by the General Assembly as follows:

- 1 SECTION 1. Section 44-4-2 of the General Laws in Chapter 44-4 entitled "Situs and
2 Ownership of Taxable Property" is hereby amended to read as follows:
- 3 **44-4-2. Buildings on leased land deemed real estate.**
- 4 Buildings on leased land, where the leases are in writing and recorded, are, for the purposes
5 of taxation, deemed real estate; [provided, however, that in the town of South Kingstown, buildings](#)
6 [on leased land are, for the purposes of taxation, deemed real estate and shall be taxed to the owner](#)
7 [of the building as real estate, whether or not the leases are in writing or recorded.](#)
- 8 SECTION 2. This act shall take effect upon passage and shall apply to any assessment of
9 taxes currently under appeal at the time of enactment.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF

A N A C T

RELATING TO TAXATION -- SITUS AND OWNERSHIP OF TAXABLE PROPERTY

1 This act would clarify that buildings on leased land in the town of South Kingstown shall
2 be taxed as real estate whether or not the leases are in writing or recorded.

3 This act would take effect upon passage and would apply to any assessment of taxes
4 currently under appeal at the time of enactment.

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