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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2026

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A N A C T

RELATING TO TAXATION -- NON-OWNER OCCUPIED PROPERTY TAX ACT

Introduced By: Senators DiPalma, Euer, and Gu

Date Introduced: February 27, 2026

Referred To: Senate Housing & Municipal Government

It is enacted by the General Assembly as follows:

1 SECTION 1. Sections 44-72-3 and 44-72-5 of the General Laws in Chapter 44-72 entitled  
2 "Non-Owner Occupied Property Tax Act" are hereby amended to read as follows:

3 **44-72-3. Definitions.**

4 The following words and phrases as used in this chapter have the following meanings:

5 (1) "Administrator" means the tax administrator within the department of revenue.

6 (2) "Assessed value" means the assessed value of the real estate as of December 31 of the  
7 corresponding taxable year in accordance with § 44-5-12.

8 (3) "Non-owner occupied" means that the residential property does not serve as the owner's  
9 primary residence and is not occupied by the owner of the property for a majority of days during a  
10 given taxable year.

11 (4) "Non-owner occupied tax" means the assessment imposed upon the non-owner  
12 occupied residential property assessed at one million dollars (\$1,000,000) or more pursuant to this  
13 chapter and as adjusted pursuant to § 44-72-6.

14 (5) "Person" means any individual, corporation, company, association, partnership, joint  
15 stock association, and the legal successor thereof or any other entity or group organization against  
16 which a tax may be assessed.

17 (6) "Seasonably-habitable non-owner occupied residences" means that the residential  
18 property does not serve as the owner's primary residence and is not occupied by the owner or a  
19 tenant of the property for a majority of days during a given taxable year, and are only seasonally

1 occupied. These residences shall have exposed water pipes that are required to be drained during  
2 the winter months and shall not be equipped with a means of providing heat to the residence.

3 ~~(6)~~(7) "Taxable year" means July 1 through June 30.

4 **44-72-5. Exemptions.**

5 (a) This chapter does not supersede any applicable exemption in the general or public laws.  
6 In no case shall this chapter apply to, or any tax therefrom be assessed against, any properties or  
7 buildings that are rented or were rented for a period of more than one hundred eighty-three (183)  
8 days during the prior taxable year and subject to the provisions of chapter 18 of title 34 or any  
9 properties or buildings that are rented or were rented and are subject to tax pursuant to chapter 18  
10 of this title.

11 (b) This chapter shall not apply to seasonably-habitable non-owner occupied residences  
12 between the dates of October 15, and May 15 of each taxable year.

13 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 -- NON-OWNER OCCUPIED PROPERTY TAX ACT

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1           This act would define a seasonably-habitable non-owner occupied residence, which is not  
2 the primary residence of the taxpayer, and which would be exempt from the non-owner occupied  
3 property tax.

4           This act would take effect upon passage.

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