

=====
LC005409
=====

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2026

A N A C T

RELATING TO TAXATION -- PROPERTY SUBJECT TO TAXATION

Introduced By: Senator Louis P. DiPalma

Date Introduced: February 27, 2026

Referred To: Senate Housing & Municipal Government

(By Request)

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-3-4 of the General Laws in Chapter 44-3 entitled "Property
2 Subject to Taxation" is hereby amended to read as follows:
3 **44-3-4. Veterans' exemptions.**
4 (a)(1) The property of each person who served in the military, national guard, or naval
5 service of the United States in the war of the rebellion, the Spanish-American war, the insurrection
6 in the Philippines, the China-relief expedition, or World War I, and the property of each person
7 who served in the military, national guard, or naval service of the United States in World War II at
8 any time during the period beginning December 7, 1941, and ending on December 31, 1946, and
9 members who served in uniform during the Cold War between 1947 through 1991, including those
10 members who did not serve in a declared war or conflict and the property of each person who
11 served in the military, national guard, or naval services of the United States in the Korean conflict
12 at any time during the period beginning June 27, 1950, and ending January 31, 1955, or in the
13 Vietnam conflict at any time during the period beginning February 28, 1961, and ending May 7,
14 1975, or who actually served in the Grenada or Lebanon conflicts of 1983-1984, or the Persian Gulf
15 conflict, the Haitian conflict, the Somalian conflict, and the Bosnian conflict, at any time during
16 the period beginning August 2, 1990, and ending May 1, 1994, or in any conflict or undeclared war
17 and who was honorably discharged from the service, or who was discharged under conditions other
18 than dishonorable, or who, if not discharged, served honorably, or the property of the unmarried
19 widow or widower of that person, is exempted from taxation to the amount of one thousand dollars

1 (\$1,000), except in:

2 (i) *Burrillville*, where the exemption is four thousand dollars (\$4,000);

3 (ii) *Cumberland*, where the town council may, by ordinance, provide for an exemption of

4 a maximum of twenty-three thousand seven hundred seventy-two dollars (\$23,772);

5 (iii) *Cranston*, where the exemption shall not exceed three thousand dollars (\$3,000);

6 (iv) *Jamestown*, where the town council may, by ordinance, provide for a tax credit or

7 exemption to any veteran of the United States armed services regardless of their qualified service

8 dates, who was honorably discharged or who was discharged under conditions other than

9 dishonorable;

10 (v) *Lincoln*, where the exemption shall not exceed ten thousand dollars (\$10,000); and

11 where the town council may also provide for a real estate tax exemption not exceeding ten thousand

12 dollars (\$10,000) for those honorably discharged active duty veterans who served in Operation

13 Desert Storm;

14 (vi) *Newport*, where the exemption is four thousand dollars (\$4,000);

15 (vii) *New Shoreham*, where the town council may, by ordinance, provide for an exemption

16 of a maximum of thirty-six thousand four hundred fifty dollars (\$36,450);

17 (viii) *North Kingstown*, the exemption is a two hundred dollar (\$200) tax credit or the

18 equivalent assessment dollars;

19 (ix) *North Providence*, where the town council may, by ordinance, provide for an

20 exemption of a maximum of five thousand dollars (\$5,000);

21 (x) **[As amended by P.L. 2015, ch. 168, § 1].** *Smithfield*, where the exemption is ten

22 thousand dollars (\$10,000);

23 (x) **[As amended by P.L. 2015, ch. 179, § 1].** *Smithfield*, where the exemption is four

24 thousand dollars (\$4,000). Provided, effective July 1, 2016, the Smithfield town council may, by

25 ordinance, provide for an exemption of a maximum of ten thousand dollars (\$10,000);

26 (xi) *Warren*, where the exemption shall not exceed five thousand five hundred dollars

27 (\$5,500) on motor vehicles, or ten thousand one hundred seventy-five dollars (\$10,175) on real

28 property;

29 (xii) *Westerly*, where the town council may, by ordinance, provide an exemption of the

30 total value of the veterans' real and personal property to a maximum of forty thousand five hundred

31 dollars (\$40,500);

32 (xiii) *Barrington*, where the town council may, by ordinance, provide for an exemption of

33 six thousand dollars (\$6,000) for real property;

34 (xiv) *Exeter*, where the exemption is five thousand dollars (\$5,000);

1 (xv) *Glocester*, where the exemption shall not exceed thirty thousand dollars (\$30,000);

2 (xvi) *West Warwick*, where the city council may, by ordinance, provide for an exemption

3 of up to thirty thousand dollars (\$30,000);

4 (xvii) *Warwick*, where the city council may, by ordinance, provide for an exemption of a

5 maximum of four thousand dollars (\$4,000);

6 (xviii) **[As added by P.L. 2016, ch. 238, § 1].***Charlestown*, where the town council may,

7 by ordinance, provide for an additional exemption to any veteran of the United States armed

8 services, regardless of the veteran's qualified service dates, who was honorably discharged, or to

9 the unmarried widow or widower of that person who is not currently receiving this statutory

10 exemption;

11 (xix) **[As added by P.L. 2016, ch. 268, § 1].***Charlestown*, where the town council may, by

12 ordinance, provide for an additional tax credit to any veteran of the United States armed services,

13 regardless of the veteran's qualified service dates, who was honorably discharged, or to the

14 unmarried widow or widower of that person who is not currently receiving this statutory exemption;

15 (xx) *Narragansett*, where the town council may, by ordinance, provide for an exemption

16 of a maximum of twenty thousand dollars (\$20,000) from the assessed value of real property, or

17 twelve thousand dollars (\$12,000) from the assessed value of a motor vehicle;

18 (xxi) *Tiverton*, where the town council may provide, by ordinance as may be amended from

19 time to time, a tax credit of two hundred dollars (\$200) or greater; ~~and~~

20 (xxii) *North Smithfield*, where the town council may provide, by ordinance, as may be

21 amended from time to time, a tax dollar credit reduction of three hundred and fifty dollars (\$350)

22 or greater to any veteran as defined in subsection (a)(1) of this section, or a tax dollar credit

23 reduction of two hundred dollars (\$200) or greater to the unmarried widow or widower of any

24 veteran as defined in subsection (a)(1) of this section; and

25 (xxiii) Middletown, where the town council may, by ordinance, provide for a tax credit or

26 exemption to any veteran of the United States armed services regardless of their qualified service

27 dates, who was honorably discharged or who was discharged under conditions other than

28 dishonorable.

29 (2) The exemption is applied to the property in the municipality where the person resides,

30 and if there is not sufficient property to exhaust the exemption, the person may claim the balance

31 in any other city or town where the person may own property; provided, that the exemption is not

32 allowed in favor of any person who is not a legal resident of the state, or unless the person entitled

33 to the exemption has presented to the assessors, on or before the last day on which sworn statements

34 may be filed with the assessors for the year for which exemption is claimed, evidence that the

1 person is entitled, which evidence shall stand so long as the person's legal residence remains
2 unchanged; provided, however, that in the town of *South Kingstown*, the person entitled to the
3 exemption shall present to the assessors, at least five (5) days prior to the certification of the tax
4 roll, evidence that he or she is entitled to the exemption; and, provided, further, that the exemption
5 provided for in this subdivision to the extent that it applies in any city or town, shall be applied in
6 full to the total value of the person's real and tangible personal property located in the city or town;
7 and, provided, that there is an additional exemption from taxation in the amount of one thousand
8 dollars (\$1,000), except in:

9 (i) *Central Falls*, where the city council may, by ordinance, provide for an exemption of a
10 maximum of seven thousand five hundred dollars (\$7,500);

11 (ii) *Cranston*, where the exemption shall not exceed three thousand dollars (\$3,000);

12 (iii) *Cumberland*, where the town council may, by ordinance, provide for an exemption of
13 a maximum of twenty-two thousand five hundred dollars (\$22,500);

14 (iv) *Lincoln*, where the exemption shall not exceed ten thousand dollars (\$10,000);

15 (v) *Newport*, where the exemption is four thousand dollars (\$4,000);

16 (vi) *New Shoreham*, where the town council may, by ordinance, provide for an exemption
17 of a maximum of thirty-six thousand four hundred fifty dollars (\$36,450);

18 (vii) *New Shoreham*, where the town council may, by ordinance, provide for an exemption
19 of a maximum of five thousand dollars (\$5,000);

20 (viii) *Smithfield*, where the exemption is four thousand dollars (\$4,000);

21 (ix) *Warren*, where the exemption shall not exceed eleven thousand dollars (\$11,000);

22 (x) *Barrington*, where the town council may, by ordinance, provide for an exemption of
23 six thousand dollars (\$6,000) for real property; of the property of every honorably discharged
24 veteran of World War I or World War II, Korean or Vietnam, Grenada or Lebanon conflicts, the
25 Persian Gulf conflict, the Haitian conflict, the Somalian conflict and the Bosnian conflict at any
26 time during the period beginning August 2, 1990, and ending May 1, 1994, or in any conflict or
27 undeclared war who is determined by the Veterans Administration of the United States of America
28 to be totally disabled through service-connected disability and who presents to the assessors a
29 certificate from the veterans administration that the person is totally disabled, which certificate
30 remains effectual so long as the total disability continues;

31 (xi) *Charlestown*, where the town council may, by ordinance, create a tax dollar credit
32 reduction to replace the tax assessment exemption, as so stated in all sections herein; ~~and~~

33 (xii) *Jamestown*, where the town council may, by ordinance, provide for an exemption to
34 any veteran of the United States armed services regardless of their qualified service dates, who was

1 honorably discharged or who was discharged under conditions other than dishonorable, or to the
2 unmarried widow or widower of that person who is not currently receiving this statutory exemption;
3 and

4 (xiii) Middletown, where the town council may, by ordinance, provide for an exemption to
5 any veteran of the United States armed services regardless of their qualified service dates, who was
6 honorably discharged or who was discharged under conditions other than dishonorable, or to the
7 unmarried widow or widower of that person who is not currently receiving this statutory exemption.

8 (3) Provided, that:

9 (i) *Burrillville* may exempt real property of the totally disabled persons in the amount of
10 six thousand dollars (\$6,000);

11 (ii) *Cumberland* town council may, by ordinance, provide for an exemption of a maximum
12 of twenty-two thousand five hundred dollars (\$22,500);

13 (iii) *Little Compton* may, by ordinance, exempt real property of each of the totally disabled
14 persons in the amount of six thousand dollars (\$6,000);

15 (iv) *Middletown* ~~may exempt the real property of each of the totally disabled persons in the~~
16 ~~amount of five thousand dollars (\$5,000),~~ where the town council may, by ordinance, provide for
17 an additional tax credit or exemption on real and personal property to any veteran of the United
18 States armed services regardless of their qualified service dates, who is considered one hundred
19 percent (100%) totally disabled through a service connected disability and who was honorably
20 discharged or who was discharged under conditions other than dishonorable, or to the unmarried
21 widow or widower of that person who is not currently receiving this statutory exemption;

22 (v) *New Shoreham* town council may, by ordinance, provide for an exemption of a
23 maximum of thirty-six thousand four hundred fifty dollars (\$36,450);

24 (vi) *North Providence* town council may, by ordinance, provide for an exemption of a
25 maximum of five thousand dollars (\$5,000);

26 (vii) The *Tiverton* town council may, by ordinance which may be amended from time to
27 time, provide for a four-hundred-dollar (\$400) tax credit or greater on the real property of each of
28 the totally disabled persons;

29 (viii) *West Warwick* town council may exempt the real property of each of the totally
30 disabled persons in an amount of two hundred dollars (\$200);

31 (ix) *Westerly* town council may, by ordinance, provide for an exemption on the total value
32 of real and personal property to a maximum of forty-six thousand five hundred dollars (\$46,500);
33 and

34 (x) *Jamestown*, where the town council may, by ordinance, provide for an additional tax

1 credit or exemption on real and personal property to any veteran of the United States armed services
2 regardless of their qualified service dates, who is considered one hundred percent (100%) totally
3 disabled through a service connected disability and who was honorably discharged or who was
4 discharged under conditions other than dishonorable, or to the unmarried widow or widower of that
5 person who is not currently receiving this statutory exemption.

6 (4) There is an additional exemption from taxation in the town of:

7 *Warren*, where its town council may, by ordinance, provide for an exemption not exceeding
8 eight thousand two hundred fifty dollars (\$8,250), of the property of every honorably discharged
9 veteran of World War I or World War II, or Vietnam, Grenada or Lebanon conflicts, the Persian
10 Gulf conflict, the Haitian conflict, the Somalian conflict and the Bosnian conflict, at any time
11 during the period beginning August 2, 1990, and ending May 1, 1994, or in any conflict or
12 undeclared war who is determined by the Veterans' Administration of the United States of America
13 to be partially disabled through a service-connected disability and who presents to the assessors a
14 certificate that they are partially disabled, which certificate remains effectual so long as the partial
15 disability continues. Provided, however, that the *Barrington* town council may exempt real property
16 of each of the above named persons in the amount of three thousand dollars (\$3,000); *Warwick* city
17 council may, by ordinance, exempt real property of each of the above-named persons and to any
18 person who served in any capacity in the military or naval service during the period of time of the
19 Persian Gulf conflict, whether or not the person served in the geographical location of the conflict,
20 in the amount of four thousand dollars (\$4,000).

21 (5) *Lincoln*. There is an additional exemption from taxation in the town of Lincoln for the
22 property of each person who actually served in the military or naval service of the United States in
23 the Persian Gulf conflict and who was honorably discharged from the service, or who was
24 discharged under conditions other than dishonorable, or who, if not discharged, served honorably,
25 or of the unmarried widow or widower of that person. The exemption shall be determined by the
26 town council in an amount not to exceed ten thousand dollars (\$10,000).

27 (b) In addition to the exemption provided in subsection (a) of this section, there is a ten-
28 thousand dollar (\$10,000) exemption from local taxation on real property for any veteran and the
29 unmarried widow or widower of a deceased veteran of the military or naval service of the United
30 States who is determined, under applicable federal law by the Veterans Administration of the
31 United States, to be totally disabled through service-connected disability and who, by reason of the
32 disability, has received assistance in acquiring "specially adapted housing" under laws
33 administered by the veterans' administration; provided, that the real estate is occupied as his or her
34 domicile by the person; and, provided, that if the property is designed for occupancy by more than

one family, then only that value of so much of the house as is occupied by the person as his or her domicile is exempted; and, provided, that satisfactory evidence of receipt of the assistance is furnished to the assessors except in:

(1) *Cranston*, where the exemption shall not exceed thirty thousand dollars (\$30,000);

(2) *Cumberland*, where the town council may provide for an exemption not to exceed seven thousand five hundred dollars (\$7,500);

(3) *Newport*, where the exemption is ten thousand dollars (\$10,000) or ten percent (10%) of assessed valuation, whichever is greater;

(4) *New Shoreham*, where the town council may, by ordinance, provide for an exemption of a maximum of thirty-six thousand four hundred fifty dollars (\$36,450);

(5) *North Providence*, where the town council may, by ordinance, provide for an exemption not to exceed twelve thousand five hundred dollars (\$12,500);

(6) *Westerly*, where the town council may, by ordinance, provide for an exemption of a maximum of forty thousand five hundred dollars (\$40,500);

(7) *Lincoln*, where the town council may, by ordinance, provide for an exemption of a maximum of fifteen thousand dollars (\$15,000);

(8) *Narragansett*, where the town council may, by ordinance, provide for an exemption of a maximum of fifty thousand dollars (\$50,000);

(9) *Tiverton*, where the town council may, by ordinance, provide for a tax credit of two hundred dollars (\$200) or greater, as may be amended from time to time;

(10) *Jamestown*, where the town council may, by ordinance, provide for a tax credit; ~~and~~

(11) *North Smithfield*, where the town council may, by ordinance, as may be amended from time to time, provide for a tax dollar credit reduction of three hundred and fifty dollars (\$350) or greater; and

(12) Middletown, where the town council may, by ordinance, provide for a tax credit or exemption on real property.

(c) In addition to the previously provided exemptions, any veteran of the military or naval service of the United States who is determined, under applicable federal law by the Veterans' Administration of the United States to be totally disabled through service-connected disability may, by ordinance, passed in the city or town where the veteran's property is assessed, receive a ten thousand dollar (\$10,000) exemption from local taxation on his or her property whether real or personal and if the veteran owns real property may be exempt from taxation by any fire and/or lighting district; provided, that in the town of: *North Kingstown*, where the amount of the exemption shall be eleven thousand dollars (\$11,000) commencing with the December 31, 2002, assessment;

1 and for the town of *Westerly*, where the amount of the exemption shall be thirty-nine thousand
2 dollars (\$39,000) commencing with the December 31, 2005, assessment; and in the town of
3 *Cumberland*, where the amount of the exemption shall not exceed forty-seven thousand five
4 hundred forty-four dollars (\$47,544); and the town of *Narragansett*, where the amount of the
5 exemption shall not exceed twenty thousand dollars (\$20,000) from the assessed value of real
6 property or twelve thousand dollars (\$12,000) from the assessed value of a motor vehicle; and in
7 the city of *Cranston*, commencing with the December 31, 2016, assessment, where the exemption
8 will not exceed two hundred fifty thousand dollars (\$250,000) and be extended to the unmarried
9 widow or widower of such veteran, and in the town of *Tiverton*, where, by ordinance, a tax credit
10 of two hundred dollars (\$200) or greater shall be applied to the qualified veteran's property
11 assessment tax bill.

12 (d) In determining whether or not a person is the widow or widower of a veteran for the
13 purposes of this section, the remarriage of the widow or widower shall not bar the furnishing of the
14 benefits of the section if the remarriage is void, has been terminated by death, or has been annulled
15 or dissolved by a court of competent jurisdiction.

16 (e) In addition to the previously provided exemptions, there may by ordinance passed in
17 the city or town where the person's property is assessed, be an additional fifteen thousand dollars
18 (\$15,000) exemption from local taxation on real and personal property for any veteran of military
19 or naval service of the United States or the unmarried widow or widower of person who has been
20 or shall be classified as, or determined to be, a prisoner of war by the Veterans' Administration of
21 the United States, except in:

22 (1) *Westerly*, where the town council may, by ordinance, provide for an exemption of a
23 maximum of sixty-eight thousand dollars (\$68,000);

24 (2) *Cumberland*, where the town council may by ordinance provide for an exemption of a
25 maximum of forty-seven thousand five hundred forty-four dollars (\$47,544);

26 (3) *Narragansett*, where the town council may, by ordinance, provide for an exemption of
27 a maximum of forty thousand dollars (\$40,000);

28 (4) *Tiverton*, where the town council may, by ordinance, provide for a tax credit of six
29 hundred dollars (\$600) or greater;

30 (5) *Jamestown*, where the town council may, by ordinance, provide for an exemption
31 greater than fifteen thousand dollars (\$15,000) of value or a tax credit that would offer an equivalent
32 relief or benefit; ~~and~~

33 (6) *North Smithfield*, where the town council may, by ordinance, as may be amended from
34 time to time, provide for a tax dollar credit reduction of three hundred and fifty dollars (\$350) or

greater; and

(7) Middletown, where the town council may, by ordinance, provide for an exemption greater than twenty-five thousand dollars (\$25,000) of value or a tax credit that would offer an equivalent relief or benefit.

(f) Cities and towns granting exemptions under this section shall use the eligibility dates specified in this section.

(g) The several cities and towns not previously authorized to provide an exemption for those veterans who actually served in the Persian Gulf conflict may provide that exemption in the amount authorized in this section for veterans of other recognized conflicts.

(h) *Bristol*, where the town council of Bristol may, by ordinance, provide for an exemption for any veteran and the unmarried widow or widower of a deceased veteran of military or naval service of the United States who is determined, under applicable federal law by the Veterans' Administration of the United States to be partially disabled through service-connected disability.

(i) In addition to the previously provided exemption, any veteran who is discharged from the military or naval service of the United States under conditions other than dishonorable, or an officer who is honorably separated from military or naval service, who is determined, under applicable federal law by the Veterans Administration of the United States to be totally and permanently disabled through a service-connected disability, who owns a specially adapted homestead that has been acquired or modified with the assistance of a special adaptive housing grant from the Veteran's Administration and that meets Veteran's Administration and Americans with disability act guidelines from adaptive housing or that has been acquired or modified using proceeds from the sale of any previous homestead that was acquired with the assistance of a special adaptive housing grant from the veteran's administration, the person or the person's surviving spouse is exempt from all taxation on the homestead. Provided, that in the town of *Westerly* where the amount of the above referenced exemption shall be forty-six thousand five hundred dollars (\$46,500).

(j) The town of *Coventry* may provide, by ordinance, a one-thousand-dollar (\$1,000) exemption for any person who is an active member of the armed forces of the United States.

(k) The town of *Scituate* may provide, by ordinance, in lieu of a tax exemption that grants to all disabled veterans with a one hundred percent (100%) service-connected disability, a tax credit in an amount to be determined from time to time by the town council.

(l) Any exemption granted by a municipality pursuant to the provisions of this section, in addition to other property exempt pursuant to the provisions of subsection (a) of this section, shall include any life estate in property held by the qualified veteran.

1 SECTION 2. This act shall take effect upon passage.

=====
LC005409
=====

EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
A N A C T
RELATING TO TAXATION -- PROPERTY SUBJECT TO TAXATION

- 1 This act would authorize the town of Middletown to adopt, by ordinance, several veterans’
2 real and personal property tax exemption to any veteran, who was honorably discharged, or
3 discharged under conditions other than dishonorable, regardless of dates or periods of service.
4 This act would take effect upon passage.

=====
LC005409
=====