

2016 -- S 2177

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2016

A N A C T

RELATING TO TAXATION -- RENEWABLE ENERGY

Introduced By: Senators DaPonte, DiPalma, Pearson, Doyle, and Paiva Weed

Date Introduced: January 27, 2016

Referred To: Senate Environment & Agriculture

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-3-21 of the General Laws in Chapter 44-3 entitled "Property
2 Subject to Taxation" is hereby amended to read as follows:

3 **44-3-21. Renewable energy systems -- Exemption.** -- The city or town councils of the
4 various cities and towns may, by ordinance, exempt from taxation any renewable energy system,
5 located in the city or town. Provided, however, that said city or town councils shall exempt from
6 taxation any renewable energy system located in the city or town with an aggregate nameplate
7 capacity of up to ten (10) kilowatts for residential property and up to one hundred (100) kilowatts
8 for small commercial property. The exemption shall expire in twenty (20) years or upon transfer
9 of the property, whichever occurs first.

10 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 -- RENEWABLE ENERGY

1 This act would exempt renewable energy systems of up to ten (10) kilowatts for
2 residential property and up to one hundred (100) kilowatts for small commercial property from
3 local taxation for a period of twenty (20) years or upon transfer of the property, whichever is first.

4 This act would take effect upon passage.

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