LC005818

2018 -- S 2940

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2018

AN ACT

RELATING TO TAXATION -- PROPERTY SUBJECT TO TAXATION

Introduced By: Senator Cynthia Armour Coyne

Date Introduced: May 31, 2018

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 <u>44-3-5.2. Exemptions in Barrington.</u>
- 4 (a) The town council of the town of Barrington is hereby authorized, by ordinance, to
- 5 exempt from taxation a specified dollar amount of real and/or personal property of qualified
- 6 individual as defined pursuant to this section.
- 7 (b) A "qualified individual" means a town of Barrington resident who is:
- 8 (1) An honorably discharged veteran of the United States armed services regardless of
- 9 <u>their qualified service dates or the unmarried widow or widower of such veteran;</u>
- 10 (2) A veteran of the United States armed services who was not discharged, but has served
- 11 <u>honorably or the unmarried widow or widower of such veteran;</u>
- 12 (3) An honorably discharged, service connected one hundred percent (100%) totally
- 13 disabled veteran of the United States armed services regardless of their qualified service dates for
- 14 <u>as long as the service connected total disability continues;</u>
- 15 (4) A parent of a member of the United States armed services who lost their life in the

16 <u>line of duty;</u>

- 17 (5) The unmarried widow or widower of a member of the United States armed services
- 18 who lost their life in the line of duty; or
- 19 (6) A veteran who was a prisoner of war;

- 1 (b) The exemption granted shall be no less than the amounts allowed pursuant to §§ 44-3-
- 2 <u>4 and 44-3-5.</u>
- 3 SECTION 2. This act shall take effect upon passage.

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EXPLANATION

BY THE LEGISLATIVE COUNCIL

OF

AN ACT

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1 This act would authorize the town of Barrington to provide tax exemptions for honorably

2 discharged veterans, widows or widowers of veterans who served honorably, disabled veterans,

3 gold star parents, POWs and spouses of servicemembers killed in the line of duty.

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This act would take effect upon passage.

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