It is enacted by the General Assembly as follows:

SECTION 1. Section 44-3-32.1 of the General Laws in Chapter 44-3 entitled “Property Subject to Taxation” is hereby amended to read as follows:

44-3-32.1. Portsmouth—Tax exemption for farmland, forest land or open space

Portsmouth -- Tax exemption for farmland, forest land open space or historic preservation site. -- (a) The town council of the town of Portsmouth may, by ordinance, exempt from taxation any real property situated in the town classified and utilized as farmland, forest land, or open space land, or historic preservation site pursuant to the provisions of chapter 27 of this title, chapter 36 of title 45, or pursuant to a classification established by ordinance. The amount of the exemption, and the rules and regulations regarding eligibility for the exemption and classification as farmland, forest land, or open space land, or historic preservation site, shall be provided for by ordinance, and the town council of the town of Portsmouth may, from time to time, by amendment to the ordinance, make those changes in the amount of exemption granted, and the rules and regulations regarding eligibility for the exemption and classification as farmland, forest land, or open space land, or historic preservation site, as it deems necessary to promote the purpose of this section.

(b) The town council of the town of Portsmouth is authorized in the ordinance to provide that any person who obtains an exemption pursuant to the ordinance to which the person is not
entitled, by the filing or making of any false statement, or the proffering of any document or other
writing known by the person to have been altered, forged, or to contain any false or untrue
information, is liable to the town of Portsmouth for an amount equal to double the amount of
reductions in taxes resulting from the exemption, which amount is recoverable by the town in a
civil action.

SECTION 2. All real and personal property of the Prudence Island Historical And
Preservation Society known as the Prudence Island Historical Museum, Prudence Island, Rhode
Island, being designated as lot 81-11 of the tax assessor’s plats of the town of Portsmouth, as
presently constituted together with the building and improvements thereon shall be exempt from
local taxation so long as said property shall be used for nonprofit purposes.

SECTION 3. This act shall take effect upon passage.
EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF

AN ACT
RELATING TO TAXATION - PROPERTY SUBJECT TO TAXATION AND EXEMPTING FROM TAXATION THE REAL AND PERSONAL PROPERTY OF THE PRUDENCE ISLAND HISTORICAL AND PRESERVATION SOCIETY, PRUDENCE ISLAND, RHODE ISLAND

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This act would allow the town of Portsmouth to establish a tax exemption for historic preservation sites, and would further exempt all the property of the Prudence Island Historical Society from taxation, provided it is used for nonprofit purposes.

This act would take effect upon passage.

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