

2017 -- H 5319

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2017

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A N A C T

RELATING TO TAXATION - LEVY AND ASSESSMENT OF LOCAL TAXES

Introduced By: Representatives McEntee, Craven, Johnston, Almeida, and Jacquard

Date Introduced: February 01, 2017

Referred To: House Municipal Government

It is enacted by the General Assembly as follows:

1           SECTION 1. Chapter 44-5 of the General Laws entitled "Levy and Assessment of Local  
2 Taxes" is hereby amended by adding thereto the following section:

3           **44-5-86. Property tax exemptions for surviving spouses of police and fire personnel**  
4 **killed in the line of duty.**

5           Notwithstanding any other provision of chapter 44-5, a municipality shall exempt from  
6 local taxation the real property of the surviving spouse of any law enforcement officer or  
7 firefighter who was killed in the line of duty, who occupies the real property as their principal  
8 place of residence. This exemption shall cease if the surviving spouse remarries and shall not be  
9 claimed thereafter. This exemption applies to the surviving spouse's principal place of residence  
10 without any restriction on the spouse's moving to a different principal place of residence within  
11 the state.

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

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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF  
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1           This act would require municipalities to exempt from taxation the real property of a  
2 surviving spouse of a law enforcement officer or firefighter killed in the line of duty, who  
3 occupies the real property as their principal place of residence.

4           This act would take effect upon passage.

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