LC000253

# STATE OF RHODE ISLAND

#### IN GENERAL ASSEMBLY

### **JANUARY SESSION, A.D. 2021**

### AN ACT

#### RELATING TO TAXATION - PROPERTY SUBJECT TO TAXATION

Introduced By: Senators de la Cruz, and Morgan

Date Introduced: February 25, 2021

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 44-3-66. Fire districts Exemptions for volunteer firefighters.
- Any fire district is hereby authorized, by a majority vote of its members, at its annual
- 5 meeting, to exempt from taxation, a specified dollar amount of real and/or personal property of any
- 6 <u>volunteer firefighter.</u>
- 7 SECTION 2. This act shall take effect upon passage.

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## EXPLANATION

## BY THE LEGISLATIVE COUNCIL

OF

# AN ACT

## RELATING TO TAXATION - PROPERTY SUBJECT TO TAXATION

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This act would authorize fire districts to provide for an exemption from fire taxes for volunteer firefighters.

This act would take effect upon passage.

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