LC004184

2022 -- H 7206

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2022

AN ACT

RELATING TO TAXATION - PROPERTY SUBJECT TO TAXATION

<u>Introduced By:</u> Representatives Place, and Chippendale <u>Date Introduced:</u> January 26, 2022 <u>Referred To:</u> House Municipal Government & Housing

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>44-3-66. Fire districts - Exemptions for volunteer firefighters.</u>

- 4 Any fire district or any municipal volunteer fire department is hereby authorized, by a
- 5 majority vote of its members, at its annual meeting, to exempt from taxation, a specified dollar
- 6 amount of real and/or personal property of any volunteer firefighter. This act provides authorization
- 7 <u>of the exemption as voted but shall not be construed as mandatory.</u>
- 8 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

- 1 This act would authorize fire districts or any municipal volunteer fire departments to
- 2 provide for an exemption from fire taxes for volunteer firefighters.
- 3 This act would take effect upon passage.

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