

2022 -- S 2339

LC003997

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2022

A N A C T

RELATING TO TAXATION -- PROPERTY SUBJECT TO TAXATION

Introduced By: Senators Archambault, Ruggerio, McCaffrey, DiPalma, and Euer

Date Introduced: February 15, 2022

Referred To: Senate Housing & Municipal Government

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-3-32.2 of the General Laws in Chapter 44-3 entitled "Property
2 Subject to Taxation" is hereby amended to read as follows:

3 **44-3-32.2. Cities and towns -- Tax exemption for farmland, forestland, or open space**
4 **land.**

5 (a) Cities and towns in the state of Rhode Island may, by ordinance, exempt from taxation
6 any real property situated in the town classified and utilized as farmland, forestland, or open space
7 land pursuant to the provisions of chapter 27 of this title. The amount of the exemption shall be
8 provided for by ordinance. Cities and towns may, from time to time, by amendment to the
9 ordinance, make those changes in the amount of exemption granted.

10 (b) Cities and towns in the state of Rhode Island shall exempt in full from taxation real
11 property utilized in the production of dairy products by a licensed dairy in Rhode Island, current
12 and future, pursuant to the department of health rules and regulations, including cow, sheep and
13 goat dairies. Said real property shall include, grazing land, cropland, outbuildings and any other
14 facility used in the direct production and processing of dairy products.

15 ~~(b)~~(c) Cities and towns in the state of Rhode Island may, by ordinance, exempt from
16 taxation any real property utilized in the production of dairy products by a licensed dairy in Rhode
17 Island, current and future, pursuant to the department of health rules and regulations, including
18 cow, sheep, and goat dairies. The real property shall include grazing land, cropland, outbuildings,
19 and any other facility used in the direct production and processing of dairy products. The amount

1 of the exemption shall be provided for by ordinance. Cities and towns may, from time to time, by
2 amendment to the ordinance, make those changes in the amount of exemption granted.

3 ~~(d)~~(d) Cities and towns of Rhode Island are authorized by ordinance to provide that any
4 person who obtains an exemption pursuant to the ordinance to which the person is not entitled, by
5 the filing or making of any false statement, or the proffering of any document or other writing
6 known by the person to have been altered, forged, or to contain any false or untrue information, is
7 liable for an amount equal to double the amount of reductions in taxes resulting from the exemption,
8 which amount is recoverable by the city or town in a civil action.

9 ~~(d)~~(e) Cities and towns in the state of Rhode Island are authorized by ordinance to exempt
10 from taxation any real property situated in the town classified and utilized as farmland on which
11 the development rights have been sold or donated and will remain farmland in perpetuity. The
12 amount of the exemption shall be provided for by ordinance. Cities and towns may, from time to
13 time, by amendment to the ordinance, make those changes in the amount of exemption granted.

14 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 entitle dairy farms to the exemptions from taxation granted to farmland,
- 2 forestland, or open space.
- 3 This act would take effect upon passage.

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