

2019 -- S 0062

LC000509

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2019

A N A C T

RELATING TO TAXATION - LEVY AND ASSESSMENT OF LOCAL TAXES

Introduced By: Senators Coyne, Crowley, Lombardi, Seveney, and DiPalma

Date Introduced: January 16, 2019

Referred To: Senate Finance

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 **44-5-87. Property tax exemptions for surviving spouses of police and fire personnel**
4 **killed in the line of duty.**

5 (a) Real property owned by the surviving spouse of any law enforcement officer or
6 firefighter, who was killed in the line of duty and who occupies the real property as their principal
7 place of residence shall be exempt from municipal taxation of that real property. This exemption
8 applies to the surviving spouse's principal place of residence without any restriction on the spouse
9 moving to a different principal place of residence within the state.

10 (b) For the purposes of this section:

11 (1) "Killed in the line of duty" means a death from a traumatic physical wound (or
12 traumatized physical condition of the body) directly and proximately caused by external force
13 (such as bullets, explosives, sharp instruments, blunt objects, or physical blows), chemicals,
14 electricity, climatic conditions, infectious disease, radiation, virii, or bacteria.

15 (2) When a law enforcement officer or firefighter engages in a situation involving
16 nonroutine stressful or strenuous physical law enforcement, fire suppression or participates in a
17 training exercise involving nonroutine stressful or strenuous physical activity and dies of a heart
18 attack, stroke or vascular rupture not later than twenty-four (24) hours after the officer or
19 firefighter engaged in such activity the death shall be considered killed in the line of duty.

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

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
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RELATING TO TAXATION - LEVY AND ASSESSMENT OF LOCAL TAXES

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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