

2023 -- H 5304

LC000906

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2023

A N A C T

RELATING TO TAXATION -- TAXATION OF FARM, FOREST, AND OPEN SPACE LAND

Introduced By: Representatives Casimiro, Craven, Cotter, Chippendale, Spears, and Noret

Date Introduced: February 01, 2023

Referred To: House State Government & Elections

(By request)

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-27-2 of the General Laws in Chapter 44-27 entitled "Taxation of  
2 Farm, Forest, and Open Space Land" is hereby amended to read as follows:

3 **44-27-2. Definitions.**

4 When used in this chapter:

5 (1) "Farmland" means:

6 (i) Any tract or tracts of land, including woodland and wasteland constituting a farm unit;

7 (ii) Land which is actively devoted to agricultural or horticultural use including, but not  
8 limited to: forages and sod crops; grains and feed crops; fruits and vegetables; poultry, dairy, and  
9 other livestock and their products; nursery, floral, and greenhouse products; other food or fiber  
10 products useful to people;

11 (iii) When meeting the requirements and qualifications for payments pursuant to a soil  
12 conservation program under an agreement with the federal government, the director of  
13 environmental management is authorized to promulgate and adopt rules and regulations defining  
14 particular categories and minimum acreages of land eligible for designation as farmland under this  
15 chapter; provided, however, that the director shall set the minimum acreage at three and one-half  
16 (3½) acres.

17 (2) "Forest land" means any tract or contiguous tracts of land, ten (10) acres or larger  
18 bearing a dense growth of trees, including any underbrush, and having either the quality of self  
19 perpetuation, or being dependent upon its development by the planting and replanting of trees in

1 stands of closely growing timber, actively managed under a forest management plan approved by  
2 the director of environmental management.

3 (3) "Open space land" means any tract or contiguous tracts of undeveloped land, where the  
4 undeveloped land serves to enhance agricultural values, or land in its natural state that conserves  
5 forests, enhances wildlife habitat or protects ecosystem health, and that is:

6 (i) Ten (10) total acres or larger, exclusive of house site, where "house site" means the  
7 zoned lot size or one acre, whichever is smaller, and land surrounding dwellings or devoted to  
8 developed facilities, such as tennis courts, pool, etc., related to the use of the residence; or

9 (ii) Tracts of land of any size that are designated as open space land in the comprehensive  
10 community plan; or

11 (iii) Tracts of land of any size that have conservation restrictions or easements in full force  
12 and applied for as open space, which shall be taxed on an equitable basis.

13 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 prohibit the director of environmental management from setting the
- 2           minimum acreage requirement for taxation of farms higher than three and one-half (3½) acres.
- 3           This act would take effect upon passage.

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