

2023 -- S 0056

LC000705

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2023

A N A C T

RELATING TO PROPERTY -- TAX RELIEF IN THE TOWN OF JAMESTOWN

Introduced By: Senator Dawn M. Euer

Date Introduced: January 31, 2023

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 1 of chapter 27 of the public laws of 2009, as amended, and as  
2 amended by Chapter 370 of the Public Laws of 2005 entitled "An Act Providing for Tax Relief for  
3 the Members of the Jamestown Emergency Medical Services and Volunteer Fire Department" is  
4 hereby amended to read as follows:

5 The town council of Jamestown may, by ordinance, grant to every member of the  
6 Jamestown Fire Department, who is a member in good standing, and to the surviving spouse of any  
7 deceased member of the same, on proper claim being made therefor, a property tax abatement.

8 The town council of Jamestown may, from time to time, by ordinance, make such rules  
9 and regulations as they deem necessary to promote the purpose of this act.

10 The schedule of abatements shall be as follows: A property tax abatement in an amount up  
11 to two thousand dollars (\$2,000) or the cash equivalent if no property is owned; and such abatement  
12 shall be in addition to any other abatement or exemption to which said person shall be entitled.

13 SECTION 2. Any ordinance or amendment to any ordinance passed by the town council  
14 of Jamestown to provide tax relief for the surviving spouses of deceased members of the Jamestown  
15 Fire Department shall become effective upon passage.

16 SECTION 3. The question of the acceptance or rejection of this act shall be submitted to  
17 the qualified electors of said town, entitled to vote upon a proposition to impose tax or for the  
18 expenditure of money, at any special or regular financial town meeting to be held after the passage  
19 of the act, and no other action shall be taken under the authority of this act unless a majority of said

1 electors voting on said question at said town meeting vote to accept this act.

2 However, any action taken in the year 2023 by the town meeting shall be as valid and  
3 effective as if this act were in effect at the time of issue, posting and publication of the warrant for  
4 such meeting and at the time of the taking such action.

5 The town clerk of the town of Jamestown shall forthwith after said town meeting certify to  
6 the secretary of state the result of this vote upon the question at the 2023 or a subsequent financial  
7 town meeting; any ordinance passed by the town council of Jamestown to provide tax relief for the  
8 spouses of deceased members of the Jamestown Fire Department shall become effective upon  
9 passage; provided, however, that such ordinance adoption shall be preceded by a public hearing.

10 SECTION 4. Chapter 44-3 of the General Laws entitled "Property Subject to Taxation" is  
11 hereby amended by adding thereto the following section:

12 **44-3-67. Jamestown - Firefighters tax abatement.**

13 The town of Jamestown may establish, by ordinance, a program to provide property tax  
14 relief for every member in good standing of the Jamestown emergency medical services and  
15 volunteer fire department. Such tax relief may provide an abatement of up to two thousand dollars  
16 (\$2,000) in property taxes due or the cash equivalent, if they do not own property, for any fiscal  
17 year. The criteria for providing such tax relief may include, but not be limited to, years of service,  
18 quantity of calls responded to, and number of training hours. This benefit is transferrable to a  
19 surviving spouse until remarriage or death.

20 SECTION 5. This section and section 3 of this act shall take effect upon passage, and the  
21 remaining sections shall take effect if and when the electors of the town of Jamestown qualified to  
22 vote upon a proposition to impose a tax or for the expenditure of money vote to accept this act.

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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF  
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1           This act would provide a tax abatement of up to two thousand dollars (\$2,000) to  
2 Jamestown emergency medical services providers and firefighters based upon years of service,  
3 quantity of calls responded to and number of training hours. This benefit is transferrable to a  
4 surviving spouse until remarriage or death.

5           Section 3 of the act would take effect upon passage and the remaining sections would take  
6 effect if and when the electors of the town of Jamestown qualified to vote upon a proposition to  
7 impose a tax for the expenditure of money, vote to accept this act.

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