

2024 -- H 7760

LC005405

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2024

A N A C T

RELATING TO TAXATION -- PROPERTY SUBJECT TO TAXATION

Introduced By: Representatives Henries, Morales, Stewart, Tanzi, Alzate, Sanchez,
Cotter, Felix, Giraldo, and J. Lombardi

Date Introduced: February 28, 2024

Referred To: House State Government & Elections

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 **44-3-68. Narragansett Indian tribe homestead tax exemption.**

4 (a) All Narragansett tribal member homeowners shall be exempt from real estate taxes, as
5 follows:

6 (1) Homestead tax exemption for residential real estate. Narragansett tribal member
7 homeowners shall be exempt from real estate taxes upon proof of:

8 (i) Real estate ownership in the state of Rhode Island with at least one Narragansett tribal
9 household member on the property deed; and

10 (ii) Membership in the federally acknowledged and recognized Narragansett Indian Tribe.

11 (b) Narragansett tribal membership shall be confirmed and determined by the Narragansett
12 Indian Tribe. Proof of tribal membership shall be provided as needed.

13 (c) Additional full tax exemption shall apply on any land related taxes other than real estate
14 taxes that are imposed by any municipality in the State of Rhode Island, as it pertains to subsection
15 (a) of this section.

16 (d) All taxes due and owing and any tax liens on Narragansett tribal members residential
17 real estate, shall be removed. A Narragansett tribal member-owned home shall be owned in
18 perpetuity until sold by the Narragansett tribal owner(s). The sale of the home shall not be under
19 duress nor by eminent domain.

1 SECTION 2. Chapter 37-18 of the General Laws entitled "Narragansett Indian Land
2 Management Corporation" is hereby amended by adding thereto the following section:

3 **37-18-2.1. Declaration of sovereignty.**

4 The State of Rhode Island hereby declares and acknowledges the Narragansett Indian Tribe
5 as the sole sovereign federally recognized Indian Tribe in what is now known as the State of Rhode
6 Island, and recognizes the tribe's governmental structure and status.

7 SECTION 3. 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 exempt all Narragansett Indian Tribe homeowners from real estate taxes
2 and real estate tax liens, imposed by the state or any municipality. The act would also declare the
3 Tribe as the sole sovereign federally recognized Indian Tribe in Rhode Island.

4 This act would take effect upon passage.

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