

2024 -- H 7761

LC005408

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2024

A N A C T

RELATING TO PUBLIC PROPERTY AND WORKS -- NARRAGANSETT TRIBAL SOVEREIGNTY ACT

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

Date Introduced: February 28, 2024

Referred To: House State Government & Elections

It is enacted by the General Assembly as follows:

1 SECTION 1. Title 37 of the General Laws entitled "PUBLIC PROPERTY AND WORKS"
2 is hereby amended by adding thereto the following chapter:

3 CHAPTER 18.1

4 NARRAGANSETT TRIBAL SOVEREIGNTY ACT

5 **37-18.1-1. Short title.**

6 This chapter shall be known and may be cited as the "Narragansett Tribal Sovereignty Act."

7 **37-18.1-2. Declaration of sovereignty.**

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

11 SECTION 2. Chapter 44-3 of the General Laws entitled "Property Subject to Taxation" is
12 hereby amended by adding thereto the following section:

13 **44-3-68. Narragansett Indian Tribe tax exemptions.**

14 All Narragansett tribal members owning real estate, as well as all Narragansett tribal
15 member organizations, businesses and/or land trusts created under Narragansett tribal law, or
16 incorporated in the State of Rhode Island, shall be exempt from real estate taxes, as follows:

17 (1) Tax exemption for commercial real estate.

18 (i) Full tax exemption shall apply to Narragansett tribally owned commercial real estate

1 upon proof of:

2 (A) Membership in the federally acknowledged and recognized Narragansett Indian tribe;

3 and

4 (B) Proof of Narragansett tribal land ownership with at least one current Narragansett tribal
5 member on the property deed.

6 (ii) Full tax exemption shall apply to Narragansett tribal members of privately owned
7 commercial real estate property upon proof of:

8 (A) Membership in the federally acknowledged and recognized Narragansett Indian Tribe;

9 and

10 (B) At least fifty-one percent (51%) of Narragansett tribal real estate ownership in Rhode
11 Island.

12 (2) Real estate tax exemption for businesses-owned real estate.

13 (i) All business entities created by the federally acknowledged and recognized Narragansett
14 Indian Tribe shall be exempt from real estate taxes upon proof of:

15 (A) Membership in the federally acknowledged and recognized Narragansett Indian Tribe;

16 (B) Business creation under Narragansett tribal law; and

17 (C) Proof of Narragansett tribal land ownership with at least one current Narragansett tribal
18 member on the property deed.

19 (ii) Narragansett tribal member-led community 501(c)(3) nonprofit organizations and their
20 related businesses shall be real estate tax exempt upon proof of:

21 (A) Business incorporation in the State of Rhode Island;

22 (B) 501(c)(3) IRS status; and

23 (C) At least fifty-one percent (51%) Narragansett Indian Tribe member enrollment in the
24 executive (officers) leadership and board leadership.

25 (3) Tribal, private and community land trusts.

26 (i) Land trusts created under the laws of the Narragansett Indian Tribe shall be real estate
27 tax exempt in the State of Rhode Island upon proof of:

28 (A) Membership in the federally acknowledged and recognized Narragansett Indian Tribe;

29 and

30 (B) With at least fifty-one percent (51%) current Narragansett tribal member on the
31 property deed of the private land trust or the community land trust.

32 (ii) Private and community land trusts shall be exempt from all real estate and property
33 taxes upon proof of:

34 (A) The trust has been created under Rhode Island law; and

1 (B) At least fifty-one percent (51%) of land trust owners or trust managers have
2 Narragansett Indian Tribal membership.

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

5 (5) Full tax exemption shall apply on any land related taxes other than real estate taxes that
6 are imposed by any municipality in the State of Rhode Island, as it pertains to any real estate subject
7 to the application of the provisions of this section.

8 SECTION 3. This act shall take effect upon passage.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF

A N A C T

RELATING TO PUBLIC PROPERTY AND WORKS -- NARRAGANSETT TRIBAL
SOVEREIGNTY ACT

1 This act would exempt all Narragansett Indian Tribe members owning real estate, whether
2 privately, commercially, in nonprofit corporations or in land trusts, from all real estate taxes
3 imposed by the state or any municipality.

4 This act would take effect upon passage.

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