

2019 -- S 0062 SUBSTITUTE A

LC000509/SUB A

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 **44-5-13.40. Property tax exemptions for surviving spouses of police and fire**
4 **personnel killed in the line of duty.**

5 (a) Notwithstanding any other provision of chapter 5 of title 44, each municipality shall
6 exempt from taxation the real property of the surviving spouse of any law enforcement officer or
7 firefighter who was killed in the line of duty, who occupies the real property as their principal
8 place of residence. This exemption shall cease if the surviving spouse remarries and shall not be
9 claimed thereafter. This exemption applies to the surviving spouse's principal place of residence
10 without any restriction on the spouse's moving to a different principal place of residence within
11 the state.

12 (b) For the purposes of this section, killed in the line of duty shall mean a traumatic
13 physical wound (or traumatized physical condition of the body) directly and proximately caused
14 by external force (such as bullets, explosives, sharp instruments, blunt objects, or physical blows),
15 chemicals, electricity, climatic conditions, infectious disease, radiation, virii, or bacteria. When a
16 law enforcement officer or firefighter engages in a situation involving nonroutine stressful or
17 strenuous physical law enforcement, fire suppression or participates in a training exercise
18 involving nonroutine stressful or strenuous physical activity and dies of a heart attack, stroke or
19 vascular rupture not later than twenty-four (24) hours after the officer or firefighter engaged in

1 such activity the death shall be considered killed in the line of duty.

2 (c) The provisions of this section shall not be applied retroactively but shall only be
3 applied prospectively.

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

=====
LC000509/SUB A
=====

EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
A N A C T
RELATING TO TAXATION - LEVY AND ASSESSMENT OF LOCAL TAXES

1 This act would exempt from taxation the real property of the surviving spouse of any law
2 enforcement officer or firefighter killed in the line of duty with the provisions applied only
3 prospectively and not retroactively.

4 This act would take effect upon passage.

=====
LC000509/SUB A
=====