

2017 -- H 5320

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2017

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A N A C T

RELATING TO TAXATION - MOTOR VEHICLE EXCISE TAX - DISABLED VETERANS

Introduced By: Representatives Vella-Wilkinson, Lancia, Lombardi, Ackerman, and
Walsh

Date Introduced: February 01, 2017

Referred To: House Municipal Government

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-34-5 of the General Laws in Chapter 44-34 entitled "Excise on
2 Motor Vehicles and Trailers" is hereby amended to read as follows:

3 **44-34-5. Veterans' and other property tax exemptions.**

4 (a) Those veterans, gold star parents, and blind persons who qualify for property tax
5 exemption under §§ 30-22-1 -- 30-22-4 and §§ 44-3-4, 44-3-5, and 44-3-12 shall have the
6 exemption applied to their real estate and tangible personal property, other than registered
7 vehicles or trailers, in the communities where they reside as prescribed in those sections.
8 However, if there is not sufficient property to exhaust the exemption, the balance of the
9 exemption shall be applied to the excise tax on his or her motor vehicle or trailer.

10 (b) The amount of exemption shall not exceed the amount of excise levied on those
11 vehicles owned by the person.

12 (c) In the event a disabled veteran owns neither real estate, tangible personal property,
13 nor a motor vehicle to which a property tax exemption may be applied, the property tax
14 exemption may be applied to a motor vehicle owned by a family member and used to transport
15 the veteran.

16 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 permit a disabled veteran to apply their property tax exemption to a
2 vehicle owned by a family member if used to transport the veteran.

3 This act would take effect upon passage.

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