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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 -- PROPERTY SUBJECT TO TAXATION--TOWN OF FOSTER

Introduced By: Senator Nicholas D. Kettle

Date Introduced: January 18, 2017

Referred To: Senate Finance

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 **44-3-13.14. Foster -- Exemption of elderly and disabled persons.**

4 The town council of the town of Foster may, by ordinance, issue a tax credit for real  
5 property situated in the town of Foster which is owned and occupied by resident owners as  
6 follows:

7 (1) Any owner of an owner-occupied single family dwelling that has attained the age of  
8 sixty-seven (67) years, or more, or who is totally disabled and who is a resident of the town of  
9 Foster, as provided in said ordinance, shall be entitled to a tax credit equal to the lesser of:

10 (i) Five hundred dollars (\$500); or

11 (ii) Any increase in the "dollar amount" required to be paid by such owner on the said  
12 property above the "dollar amount" required to be paid in taxes during the tax assessment next  
13 following such owner's sixty-seventh birthday, or following the filing of a certificate evidencing  
14 disability, as provided in said ordinance.

15 (2) Any owner of an owner-occupied single family dwelling that has attained the age of  
16 seventy-seven (77) years, or more, and who is a resident of the town of Foster, as provided in said  
17 ordinance, shall be entitled to a tax credit equal to the lesser of:

18 (i) One thousand dollars (\$1,000); or

19 (ii) Any increase in the "dollar amount" required to be paid by such owner on the said

1 [property above the "dollar amount" required to be paid in taxes during the tax assessment next](#)  
2 [following such owner's seventy-seventh birthday, as provided in said ordinance.](#)

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

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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF

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RELATING TO TAXATION -- PROPERTY SUBJECT TO TAXATION--TOWN OF FOSTER

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1           This act would authorize the town of Foster to provide tax credits to the elderly and  
2 disabled.

3           This act would take effect upon passage.

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