

**RHODE ISLAND GOVERNMENT REGISTER  
PUBLIC NOTICE OF PROPOSED RULEMAKING**

**DEPARTMENT OF REVENUE**

**Title of Rule:** Non-Owner Occupied Property Tax

**Rule Identifier:** 280-RICR-20-75-1

**Rulemaking Action:** Proposed Adoption

**Important Dates:**

Date of Public Notice: April 9, 2026

Hearing Date: April 21, 2026

End of Public Comment: May 9, 2026

**Rulemaking Authority:**

R.I. Gen. Laws § 44-1-4

R.I. Gen. Laws § 44-72-14

**Summary of Rulemaking Action:**

This regulation implements R.I. Gen. Laws Chapter 44-72, which imposes a statewide tax upon non-owner occupied residential property assessed at a value of one million dollars (\$1,000,000) or more. Therefore, for tax years beginning on or after July 1, 2026, any owner of a residential property assessed at a value of one million dollars (\$1,000,000) or more that is not occupied for 183 days based on the privilege year (as defined in the regulation) must comply with the new tax.

**Additional Information and Public Comments:**

All interested parties are invited to request additional information or submit written or oral comments concerning the proposed adoption until May 9, 2026 by contacting the appropriate party at the address listed below:

Bethany M. Whitmarsh  
Department of Revenue  
1 Capitol Hill  
Providence, RI 02908  
bethany.whitmarsh@tax.ri.gov

**Public Hearing:**

A public hearing, in accordance with R.I. Gen. Laws § 42-35-2.5, to consider the proposed adoption shall be held at which time and place all persons interested therein will be heard. This hearing is subject to R.I. Gen. Laws Chapter 42-46, Open Meetings.

**Public Hearing Information:**

Date: April 21, 2026

Time: 11:00 A.M.

Location: 1 Capitol Hill  
Second Floor  
DOA Conference Room 2A  
Providence, RI, 02908

The seating capacity of the room will be enforced and, therefore, the number of persons participating in the hearing may be limited at any given time by the hearing officer in order to comply with safety and fire codes.

The place of the public hearing is accessible to individuals with disabilities. If communication assistance (readers/interpreters/captioners) is needed, or any other accommodation to ensure equal participation, please call 401-574-8922 or RI Relay 711 at least three (3) business days prior to the meeting so arrangements can be made to provide such assistance at no cost to the person requesting. For questions regarding available parking, please contact the agency staffperson listed above.

**Regulatory Analysis Summary and Supporting Documentation:**

This regulation implements R.I. Gen. Laws Chapter 44-72, which imposes a statewide tax upon non-owner occupied residential property assessed at a value of one million dollars (\$1,000,000) or more. The purpose of this regulation is to provide guidance to taxpayers regarding the new tax.

For full regulatory analysis or supporting documentation contact the agency staffperson listed above.