



MAYOR BRETT P. SMILEY
CITY OF PROVIDENCE

May 13, 2025
Representative Marvin L. Abney
Chair, House Finance Committee
82 Smith Street
Providence, RI 02903

RE: Testimony in Support of H 5534, Relating to Taxation – Property Subject to Taxation

Dear Representative Abney and members of the House Finance Committee,

The City of Providence thanks Representatives McGaw, Fogarty, Batista, Sanchez, Hull, Diaz, Giraldo, Stewart, Fellela, and Boylan for their support of this bill and for their appreciation of the critical economic, social, cultural, and environmental value that small and urban farmers bring to our state.

On behalf of the City of Providence's Department of Sustainability, I write in support of House Bill 2025 H 5534, entitled Relating to Taxation – Property Subject to Taxation. This bill, which would 1) define urban and small farmers and urban farmland and 2) exempt urban and small farmers from sales taxes, real, tangible and personal property taxes and income taxes, would prioritize small-scale producers that support our local food systems and address the disparity in tax relief programs for farms in Rhode Island. At a time when federal funding for urban agriculture and local resilience efforts is being gutted and local food production is threatened, committing to our small, urban farmers is the clear, responsible choice.

The City of Providence supports this bill due to its expansion of economic opportunity for small scale producers. Tax relief programs for farms in Rhode Island target and prioritize mid to large-scale agricultural operations, leaving small and urban farmers to pay high and prohibitive taxes that threaten their ability to grow or continue to provide much needed fresh produce for their communities. According to the Southside Community Land Trust, a nonprofit in Providence that works in economically challenged urban neighborhoods to expand access to fresh produce and agricultural work through a range of strategies, including supporting and training farmers to sell produce to their communities, current tax benefits fail to support the "more than 250 community gardens, urban, or small farms" in Rhode Island today, many of which are operated by low-income farmers of color. This is a matter of economic justice, equity, and opportunity that the City supports.

The City of Providence's Department of Sustainability also recognize that the state has goals to expand local agricultural production. The current tax relief program is misaligned with that goal and does not prioritize the small and urban farmers that increasingly support our local food system and climate and environmental justice goals. Expanding the current program to include small and urban farms will, according to SCLT, "support them to meet critical community needs like economic opportunity, nutrition security, and education" as well as building lasting resilience in our local food systems and economies, building community resilience, and decreasing food miles and their associated emissions.

Enacting this bill will ensure that particularly in the insecurity of the federal landscape, small and urban farmers are provided with the economic support they need and deserve to continue supporting a thriving, healthy, and ecologically balanced local food system that benefits us all. Thank you for your consideration, and I look forward to supporting our local food producers together.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Priscilla', followed by a horizontal line.

Priscilla De La Cruz
City of Providence, Director of Sustainability