



April 29, 2026

Via Email: HouseJudiciary@rilegislature.gov
RI House Judiciary Committee
Roberta DiMezza
82 Smith Street
Providence, RI 02903

Re: Bill # 8120

Dear Members of the House Committee:

We are in favor of Bill #8120 relating to Taxation – Estate and Transfer Taxes – Enforcement and Collection.

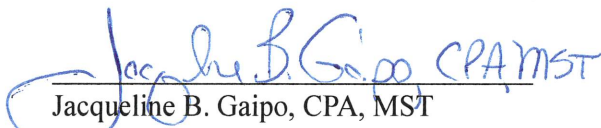
This Bill on the agenda for April 30, 2026, would help to streamline the Rhode Island Estate Tax for Estates under the Rhode Island Exemption. The purpose is to provide an expeditious and simplified procedure for smaller estates in need of a lien release. The Bill will shift a lien release process for smaller estates from the Division of Taxation to the local municipality.

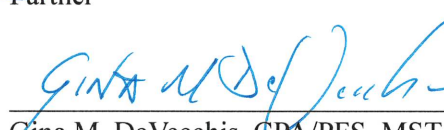
Currently, estates under the annual exemption are still required to file a RI-706 and Form T-77 with the Division of Taxation to obtain a lien release. This process takes time for CPAs and burdens Attorneys who may not have the capability to complete these forms. The current procedures are also costly because even smaller estates need to go through the same lengthy filing procedures.

The Bill allows the Executor, Administrator or Heir-at-Law to provide a statement under oath to the municipality who in turn can provide the lien release. By shifting the procedure to the municipalities this should provide the Division of Taxation with more time to focus on the larger estate filings. This procedure is more in line with what is done in MA upon death of an individual who owns property.

In closing, we are sending this written letter in support for Bill #8120.

Sincerely,


Jacqueline B. Gaipo, CPA, MST
Partner


Gina M. DeVecchis, CPA/PFS, MST
Principal