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Dear Chair and Honorable Members of the House Judiciary Committee,

I am writing in strong support of 2026 -- H 8120 (LC005327), "An Act Relating to Taxation — Estate and Transfer Taxes — Enforcement and Collection."

As an attorney focusing on real estate transactions and probate administration for thirty (30) years in Rhode Island, I have seen firsthand the practical difficulties created by the current estate tax lien framework under Rhode Island General Laws § 44-23. Although the lien arises automatically at death, the process for obtaining a release, even when in estates that are clearly below the filing threshold, delays closings, increases costs, and creates unnecessary administrative burdens for families.

House bill H-8120 offers a practical solution. By allowing an executor, administrator, heir-at-law, or trustee to record a sworn statement confirming that the estate does not meet the filing threshold under Rhode Island General Laws § 44-22-1.1, the bill creates an efficient and reliable mechanism to discharge the lien without unnecessary delay.

This reform provides important benefits. First, it will streamline real estate transactions, allowing timely closings without waiting for state-issued lien releases. It further reduces costs and maintains accountability through the requirement of a sworn statement, preserving enforcement tools in cases of misrepresentation.

Most importantly, the bill does not eliminate the estate tax lien or reduce enforcement authority. Instead, it appropriately distinguishes between taxable and non-taxable estates and allows for a more efficient resolution where no tax liability exists.

For many Rhode Island families, particularly those handling modest estates, this change will reduce stress, expense, and delay during an already difficult time. It also aligns Rhode Island's procedures more closely with practical realities in real estate conveyancing and title insurance and those procedures in Massachusetts.

For these reasons, I respectfully urge the Committee to give H 8120 favorable consideration.

Thank you for your time and attention to this important matter.

Respectfully submitted,


William T. Carline III, Esq.