



April 30, 2026

The Honorable Louis P. DiPalma  
Chairman, Senate Finance Committee  
Rhode Island State House  
Providence, RI 02903

[SenateFinance@rilegislature.gov](mailto:SenateFinance@rilegislature.gov)

**Support S. 2251 – An Act Relating to Taxation – Estate and Transfer Taxes**

Dear Chairman DiPalma and Members of the Committee:

On behalf of the Greater Providence Chamber of Commerce, I am writing to express our strong support for S. 2251, legislation that would eliminate Rhode Island's estate tax and significantly strengthen the state's economic competitiveness.

Rhode Island is one of a small number of states that imposes an estate tax, placing us at a competitive disadvantage when compared to many of our regional peers. This tax has long influenced decisions by retirees, business owners, and high-net-worth individuals about where to reside, invest, and build their futures. S. 2251 addresses this challenge directly by repealing the estate tax in its entirety.

The economic implications of this change are significant. Eliminating the estate tax would help retain long-time Rhode Island residents who might otherwise relocate to avoid this burden, while also making the state more attractive to new residents and investors. These individuals contribute meaningfully to the tax base, support local businesses, and play an important role in philanthropy and community development.

For family-owned businesses, the estate tax can present a particularly difficult challenge. In some cases, it forces families to liquidate or restructure businesses simply to meet tax obligations, undermining continuity, job stability, and long-term investment. Removing this tax would allow these businesses to remain intact and continue contributing to Rhode Island's economy for generations.

S. 2251 also sends a strong signal that Rhode Island is serious about improving its business climate and competing for talent and investment. At a time when neighboring states are actively

working to attract residents and capital, this legislation positions Rhode Island to be part of that conversation rather than at a disadvantage.

We recognize the importance of balancing fiscal considerations, and we believe this proposal represents a strategic investment in the state's long-term economic growth. By broadening the tax base through retention and attraction, Rhode Island stands to benefit from increased economic activity and sustained revenue over time.

Thank you for your consideration of this important legislation. We respectfully urge the Committee to support S. 2251.

Sincerely,

A handwritten signature in blue ink that reads "Laurie White". The signature is written in a cursive, flowing style.

Laurie White  
President  
Greater Providence Chamber of Commerce