



*Via Electronic Mail*

May 19, 2026

The Honorable Louis P. DiPalma  
Chair, Senate Finance Committee  
Senate Lounge, State House  
Providence, RI 02903

Re: CLF **Supports** Senate Bill No. 2827 – Property Subject to Taxation

Dear Chair DiPalma:

The Conservation Law Foundation (“CLF”) appreciates the opportunity to comment on Senate Bill No. 2827, which defines urban and small farmers and urban and small farmland and exempts urban and small farmers from sales taxes; real, tangible and personal property taxes; and income taxes. We offer our support for this bill.

Founded in 1966, CLF is a member-supported non-profit advocacy organization working to protect public health and the environment and build healthy communities in Rhode Island and throughout New England. CLF supports policies that grow our local food economy, support farmers, and make healthy, affordable food more accessible to all.

According to the Rhode Island Food Policy Council, more than 80 urban farms and 170 small farms were active in Rhode Island in 2023. However, urban and small farms are currently left out of many established state and federal farm support programs due to their small size. This bill would rectify that disparity.

Health professionals increasingly recognize the value of small farms and garden-scale urban agriculture for nutritional health, personal wellness, urban greening, and an engaged and active citizenry. Growing food and non-food crops in and near towns and cities contributes to healthy communities by engaging residents in work and pleasure that improves the well-being of themselves and the broader public.<sup>1</sup> In Rhode Island, urban farms and community gardens are critically important because they are in the heart of communities where needs are the greatest. They not only produce food but also advance community health, youth education, and environmental sustainability.

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<sup>1</sup> Anne C. Bellows et al., *Health Benefits of Urban Agriculture: Public Health and Food Security*, Community Food Security Coalition, available at [https://foodsecurity.org/UAHealthFactsheet\\_pdf.pdf](https://foodsecurity.org/UAHealthFactsheet_pdf.pdf).

The benefits that urban and small farms create punch above their weight: helping the environment by reducing runoff associated with heavy rainfall; contributing to carbon storage and sequestration and better air quality; boosting physical and mental health by providing outdoor physical activity; and being places where diverse urban populations come together, building relationships across cultures and strengthening community cohesion.

We therefore ask that you support passage of Senate Bill No. 2827. Thank you for your time and consideration of this testimony.

Respectfully submitted,



Richard Stang  
Senior Attorney, Rhode Island  
Conservation Law Foundation

cc: Members of the Senate Finance Committee  
Senator Tiara T. Mack  
Darrèl Brown, Vice President, Rhode Island, Conservation Law Foundation