

1 beneficiary's disability pension based upon any other provision of law or contract.

2 (c) Applicability.

3 (1) This chapter shall apply to beneficiaries of disability pensions granted either prior to,
4 or subsequent to, its effective date and shall supersede any special or general laws to the contrary.

5 (2) Notwithstanding the foregoing, the provisions of this chapter shall in no way impair
6 any contract or collective bargaining agreement currently in effect. Any contracts or collective
7 bargaining agreements, entered into or renewed after the effective date of this chapter, shall be
8 subject to its provisions.

9 **45-21.4-2. Severability.**

10 If any provision of this chapter or its application to any person is held unconstitutional or
11 invalid, such holding shall not affect any other provision or application which can be enforced
12 without the invalid provision or application as those provisions are declared to be severable.

13 SECTION 2. Section 44-30-95 of the General Laws in Chapter 44-30 entitled "Personal
14 Income Tax" is hereby amended to read as follows:

15 **44-30-95. General powers of tax administrator.**

16 (a) General. The tax administrator shall administer and enforce the Rhode Island personal
17 income tax and is authorized to make any rules and regulations, and to require any facts and
18 information to be reported, that he or she may deem necessary to enforce the tax. The provisions
19 of chapter 1 of this title relating to the tax administrator shall be applicable to the Rhode Island
20 personal income tax.

21 (b) Examination of books and witnesses. The tax administrator, for the purpose of
22 ascertaining the correctness of any return, or for the purpose of making an estimate of Rhode
23 Island income of any person where information has been obtained, shall have the power to
24 examine or to cause to have examined, by any agent or representative designated by the tax
25 administrator for that purpose, any books, papers, records, or memoranda bearing upon the
26 matters required to be included in the return, and may require the attendance of the person
27 rendering the return or any officer or employee of the person, or the attendance of any other
28 person having knowledge in the premises, and may take testimony and require proof material for
29 its information, with power to administer oaths to the person or persons.

30 (c) Secrecy requirement. It shall be unlawful for any state official or employee to divulge
31 or to make known to any person in any manner whatever not provided by law the amount or
32 source of income, profits, losses, expenditures, or any particular of them set forth or disclosed in
33 any return, or to permit any return or copy of the return or any book containing any abstract or
34 particulars thereof to be seen or examined by any person except as provided by law. It shall be

1 unlawful for any person to print or publish in any manner whatever not provided by law any
2 return or any part thereof or source of income, profits, losses, or expenditures appearing in any
3 return. Any offense against the foregoing provision shall be punished by a fine not exceeding one
4 thousand dollars (\$1,000), or by imprisonment not exceeding one year, or both, at the discretion
5 of the court. If the offender is an officer or employee of the state of Rhode Island, the offender
6 may be dismissed from office or discharged from employment.

7 (d) Interstate and federal agreements. The governor or the tax administrator may enter
8 into agreements with tax officials of other states and the federal government to provide for the
9 exchange of information and to apportion or otherwise equitably determine taxes for the purposes
10 of carrying out the provisions of § 44-30-18 and otherwise avoiding multiple taxation.

11 (e) Income tax claims of other states. The courts of this state shall recognize and enforce
12 liabilities for personal income taxes lawfully imposed by any other state which extends a like
13 comity to this state, and the duly authorized officer of any other state may sue for the collection
14 of a tax in the courts of this state. A certificate by the secretary of state of the other state that an
15 officer suing for the collection of a tax is duly authorized to collect the tax shall be conclusive
16 proof of that authority. For the purposes of this section, the word "taxes" shall include additions
17 to tax, interest, and penalties, and liability for taxes, additions to tax, interest and penalties shall
18 be recognized and enforced by the courts of this state to the same extent that the laws of the other
19 state permit the enforcement in its courts of liability for taxes, additions to tax, interest, and
20 penalties due this state under this part.

21 (f) Small tax balances. The tax administrator is authorized to abate the unpaid portion of
22 the assessment of any tax, or any liability in respect thereof, if the administrator determines under
23 uniform rules prescribed by him or her that the administration and collection costs involved
24 would not warrant collection of the amount due.

25 (g) Limited disclosure of information -- Retirement board. The tax administrator shall
26 disclose to the retirement board of the state of Rhode Island and to the retirement system of
27 municipal and quasi-municipal entities, as defined in §45-21.4-1, information needed by the
28 board and the retirement system to implement the provisions of §§ 36-10-17, ~~and~~ 45-21-24, 16-
29 16-19, and 45-21.4-1. The content and nature of the information to be disclosed shall be
30 determined and approved by the tax administrator and shall be kept confidential by the board and
31 the retirement system.

32 (h) Limited disclosure of information -- Jury Commissioner. The tax administrator shall
33 disclose to the jury commissioners of the State of Rhode Island information needed by him or her
34 to implement provisions of § 9-9-1(d).

1 SECTION 3. This act shall take effect upon passage.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF

A N A C T

RELATING TO TOWNS AND CITIES - ADJUSTMENT OF DISABILITY PENSIONS

- 1 This act would require municipal and quasi-municipal entities to annually adjust the
- 2 disability pensions of pension beneficiaries according to any compensation earned.
- 3 This act would take effect upon passage.

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