# STATE OF RHODE ISLAND 

IN GENERAL ASSEMBLY
JANUARY SESSION, A.D. 2010

A N A C T<br>RELATING TO TAXATION -- THE PERSONAL INCOME TAX

Introduced By: Representatives M Rice, Fellela, Walsh, Naughton, and A Rice
Date Introduced: January 28, 2010
Referred To: House Finance

It is enacted by the General Assembly as follows:

SECTION 1. Chapter 44-30 of the General Laws entitled "Personal Income Tax" is hereby amended by adding thereto the following section:

44-30-2.11. Refund deduction for contribution to the Rhode Island Agricultural Lands Preservation Commission. - (a) There shall be provided as a tax deduction from any refund from the Rhode Island personal income tax otherwise due to a taxpayer, for a taxable year, a contribution to the Rhode Island Agricultural Lands Preservation Commission. The provision for the contribution shall appear on the state personal income tax return as follows:

Rhode Island Agricultural Lands Preservation Commission. Check as you wish to contribute [] \$1, [] $\$ 5$, [] $\$ 10$, or [] $\$$ (write in amount of your tax refund portion for this program).
(b) The tax administrator shall forward all contributions made to the Rhode Island $\underline{\text { Agricultural Lands Preservation Commission to the general treasurer who shall deposit them into }}$ the Rhode Island Agricultural Lands Preservation Commission Fund created under section 42-828.

SECTION 2. This act shall take effect upon passage.
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LC00861

EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF

A N ACT
RELATING TO TAXATION -- THE PERSONAL INCOME TAX

This act would add to Rhode Island personal income tax return forms a refund deduction for a contribution to the Rhode Island Agricultural Lands Preservation Commission. This act would further make the contribution tax deductible.

This act would take effect upon passage.

LC00861

