LC01754

## STATE OF RHODE ISLAND

#### IN GENERAL ASSEMBLY

### **JANUARY SESSION, A.D. 2011**

## AN ACT

#### RELATING TO TAXATION

Introduced By: Senators Perry, Crowley, Tassoni, Doyle, and Nesselbush

Date Introduced: March 10, 2011

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Chapter 44-30.2 of the General Laws entitled "Reciprocity Agreements -2 Setoff of Refund of Personal Income Tax" is lereby amended by adding thereto the following section: 3 4 44-30.2-11. Refund deduction for contribution to the Rhode Island food bank. – (a) 5 There shall be provided as a 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 community 6 7 food bank. The provision for the contribution shall appear on the state personal income tax return as follows: 8 9 Rhode Island Community Food Bank. Check if you wish to contribute [ ] \$1, [ ] \$5, 10 [ ] \$10, or [ ] \$ (write in amount of your tax refund for this program). 11 (b) The tax administrator shall forward all contributions made to the Rhode Island 12 community food bank to the general treasurer who shall deposit them, minus administrative 13 expenses, into the fund.

SECTION 2. This act shall take effect on July 1, 2011.

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## **EXPLANATION**

## BY THE LEGISLATIVE COUNCIL

OF

# AN ACT

## RELATING TO TAXATION

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This act would allow Rhode Island taxpayers to make a contribution from their state income tax refund to the Rhode Island community food bank by checking a line that would appear on the state personal income tax return form.

This act would take effect on July 1, 2011.

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