

2017 -- S 0739

LC002450

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2017

A N A C T

RELATING TO TAXATION - PERSONAL INCOME TAX

Introduced By: Senators DiPalma, Miller, Calkin, Sosnowski, and Conley

Date Introduced: April 12, 2017

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

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

3 **44-30-2.11. Refund deduction for contribution to the substance use and mental**
4 **health leadership council of RI.**

5 (a) There shall be provided as a deduction from any refund from the Rhode Island
6 personal income tax otherwise due to a taxpayer for a taxable year a contribution to the substance
7 use and mental health leadership council of RI. The provision for the contribution shall appear on
8 the state personal income tax return as follows:

9 Substance use and mental health leadership council of RI.

10 Check if you wish to contribute

11 _____ \$1.00

12 _____ \$5.00

13 _____ \$10.00

14 _____ \$ _____ (write in amount of your tax REFUND for this program.)

15 (b) The tax administrator shall annually forward by August 1, all contributions made to
16 the substance use and mental health leadership council of RI to the general treasurer to be
17 deposited in the fund created in §23-14-3. The general treasurer shall annually distribute the
18 proceeds of the said fund as prescribed in chapter 14 of title 23.

19 (c) The provisions of this section shall commence for returns filed for the tax year ending

1 [December 31, 2017.](#)

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

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
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RELATING TO TAXATION - PERSONAL INCOME TAX

- 1 This act would provide for a voluntary deduction from any refund from the Rhode Island
- 2 personal income tax for a contribution to the substance use and mental health leadership council
- 3 of RI.
- 4 This act would take effect upon passage.

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