

2010 -- S 2185

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2010

A N A C T

RELATING TO TAXATION -- PERSONAL INCOME TAX -- EARNED INCOME CREDIT

Introduced By: Senators Metts, Perry, Miller, Crowley, and Pichardo

Date Introduced: February 09, 2010

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 **44-30-100. Refundable earned income credit.** – [A taxpayer shall be allowed a credit as](#)
4 [provided in subsection 44-30-2.6\(d\); provided, however, one hundred percent \(100%\) of the](#)
5 [excess Rhode Island earned income credit will be refunded for the 2008 taxable year and each](#)
6 [taxable year thereafter.](#)
7 SECTION 2. This act shall take effect upon passage.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
A N A C T
RELATING TO TAXATION -- PERSONAL INCOME TAX -- EARNED INCOME CREDIT

- 1 This act would increase the refundable state earned income credit from fifteen percent
- 2 (15%) to one hundred percent (100%).
- 3 This act would take effect upon passage.

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