

**2018 -- S 2612 SUBSTITUTE A**

LC004224/SUB A/2

**STATE OF RHODE ISLAND**

**IN GENERAL ASSEMBLY**

**JANUARY SESSION, A.D. 2018**

**A N A C T**

**RELATING TO ELECTIONS - PRESIDENTIAL CANDIDATES**

Introduced By: Senators Goldin, Miller, Goodwin, Lynch Prata, and Euer

Date Introduced: March 01, 2018

Referred To: Senate Judiciary

It is enacted by the General Assembly as follows:

1 SECTION 1. Chapter 17-4 of the General Laws entitled "Federal Elective Officers" is  
2 hereby amended by adding thereto the following section:

3 **17-4-13. Disclosure of federal income tax returns.**

4 (a) Not later than sixty-three (63) days before a presidential preference primary, as  
5 provided in § 17-12.1-8 all candidates for presidential nomination shall:

6 (1) File with the state board of elections a copy of their federal income tax returns as  
7 defined in 26 U.S.C. § 6103(b)(1) of the Internal Revenue Code of 1986, for at least the five (5)  
8 most recent taxable years for which a return has been filed with the Internal Revenue Service; and

9 (2) Provide written consent to the state board of elections in such form as shall be  
10 prescribed by the state board of elections for the public disclosure of such returns pursuant to this  
11 section.

12 (b) Federal income tax returns filed with the state board of elections pursuant to this  
13 section shall be made publicly available on the board's website no later than seven (7) days after  
14 such filed income tax returns have been filed subject to redaction as authorized by § 17-4-13(c).

15 (c) Prior to making any federal income tax returns public, the state board of elections  
16 shall redact such information contained in the returns as deemed needed in consultation with the  
17 state tax administrator and state director of revenue as deemed needed.

18 (d) Presidential candidates who fail to comply with the disclosure regulations of this  
19 section shall not appear on the official presidential primary ballot.

1           (e) Not later than sixty-three (63) days before a general presidential election all  
2 candidates for president and vice-president shall comply with the requirements of § 17-4-13(a)1-  
3 2. Candidates for president and vice president who fail to comply with the disclosure regulations  
4 of this section shall not appear on the official general election ballot.

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

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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF  
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1           This act would require all candidates for United States President and Vice President file  
2 copies of their last five (5) years of federal income tax returns with the state board of elections no  
3 later than the preceding July 15 prior to the general election. The board would redact the returns  
4 as needed and would post the returns on its website.

5           This act would take effect upon passage.

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