

2012 -- S 2104

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LC00569
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2012

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A N A C T

RELATING TO TAXATION -- THE PERSONAL INCOME TAX

Introduced By: Senators Sosnowski, Felag, DiPalma, Bates, and Tassoni

Date Introduced: January 18, 2012

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 Rhode Island Agricultural**
4 **Lands Preservation Commission.** – (a) There shall be provided as a tax deduction from any
5 refund from the Rhode Island personal income tax otherwise due to a taxpayer, for a taxable year,
6 a contribution to the Rhode Island Agricultural Lands Preservation Commission. The provision
7 for the contribution shall appear on the state personal income tax return as follows:

8 Rhode Island Agricultural Lands Preservation Commission. Check as you wish to
9 contribute [] \$1, [] \$5, [] \$10, or [] \$ (write in amount of your tax refund portion for this
10 program).

11 (b) The tax administrator shall forward all contributions made to the Rhode Island
12 Agricultural Lands Preservation Commission to the general treasurer who shall deposit them into
13 the Rhode Island Agricultural Lands Preservation Commission Fund created under section 42-82-
14 8.

15 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 -- THE PERSONAL INCOME TAX

- 1 This act would add to Rhode Island personal income tax return forms a refund deduction
- 2 for a contribution to the Rhode Island Agricultural Lands Preservation Commission. This act
- 3 would further make the contribution tax deductible.
- 4 This act would take effect upon passage.

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