LC005112

2016 -- S 2871

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2016

AN ACT

RELATING TO TAXATION -- PERSONAL INCOME TAX

Introduced By: Senator Daniel DaPonte

Date Introduced: March 31, 2016

<u>Referred To:</u> Senate Finance

(Revenue)

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-30-78 of the General Laws in Chapter 44-30 entitled "Personal

2 Income Tax" is hereby amended to read as follows:

- 3 <u>44-30-78. Filing annual reconciliation of tax withheld. --</u> A reconciliation of tax
- 4 withheld, including the state copies of federal form w-2 (wage and tax statement), must be filed
- 5 by the employer with the division of taxation on or before January 31 following the close of the
- 6 calendar year in accordance with rules and regulations prescribed by the tax administrator.
- 7

SECTION 2. This act shall take effect upon passage.

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EXPLANATION

BY THE LEGISLATIVE COUNCIL

OF

AN ACT

RELATING TO TAXATION -- PERSONAL INCOME TAX

1 This act would require employers to file state copies of federal form w-2 (wages and tax 2 statement) with the division of taxation on or before January 31st following the close of the 3 calendar year.

This act would take effect upon passage.

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