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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2017

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A N A C T

RELATING TO TAXATION - PERSONAL INCOME TAX CREDIT

Introduced By: Representatives Cunha, Amore, Barros, Kazarian, and Maldonado

Date Introduced: February 08, 2017

Referred To: House 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 **44-30-101. Tax credit for the elderly, water and sewer bills.**

4 Any Rhode Island resident taxpayer over the age of sixty-five (65) years of age, paying a  
5 water and/or sewer bill for their primary residence shall be afforded a tax credit of twenty-five  
6 percent (25%) of the bill, not to exceed two hundred and fifty dollars (\$250), to be applied toward  
7 their personal income tax obligation.

8 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 CREDIT

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- 1           This act would provide an income tax credit of twenty-five percent (25%) of an elderly
- 2   resident taxpayers primary residence water and sewer bills, not to exceed \$250.
- 3           This act would take effect upon passage.

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