

2017 -- H 5426

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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 -- DISABILITY AND ELDERLY DRIVING EXPENSES TAX
CREDIT

Introduced By: Representatives McNamara, Carson, Ruggiero, Amore, and Ackerman

Date Introduced: February 08, 2017

Referred To: House Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Title 44 of the General Laws entitled "TAXATION" is hereby amended by
2 adding thereto the following chapter:

3 CHAPTER 70

4 DISABILITY AND ELDERLY DRIVING EXPENSES TAX CREDIT

5 **44-70-1. Tax credit.**

6 (a) A taxpayer who suffers from a disability which affects the disabled person's ability to
7 drive a motor vehicle or a person age sixty-five (65) years and older requiring motor vehicle
8 modifications and/or training to retain their motor vehicle registration and/or driver's license shall
9 be allowed a credit, to be computed as provided in this chapter, against the tax imposed by
10 chapter 30 of this title.

11 (b) The amount of the credit shall be one hundred percent (100%) of the costs or fees
12 incurred solely and directly by the disabled and elderly for training, courses and/or vehicle
13 modifications required in order to maintain their ability to drive on the state's roads and
14 highways. For the purposes of this chapter, the term "disability" means any physical and/or
15 mental disability affecting a person's ability to drive a motor vehicle.

16 (c) The tax administrator shall make available suitable forms with instructions for
17 claiming the credit. The claim shall be in a form that the tax administrator may prescribe. The tax
18 administrator may prescribe rules and regulations, not inconsistent with the law, including, but

1 [not limited to, those rules and regulations regarding courses and training along with the type of](#)
2 [motor vehicle modifications shall qualify for the credit, to carry into effect the provisions of this](#)
3 [chapter.](#)

4 SECTION 2. This act shall take effect upon passage and shall apply to calendar tax years
5 2018 and each year thereafter.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF

A N A C T

RELATING TO TAXATION -- DISABILITY AND ELDERLY DRIVING EXPENSES TAX
CREDIT

1 This act would establish a one hundred percent (100%) tax credit against the personal
2 income tax liability for persons with a disability affecting their ability to drive a motor vehicle
3 and for persons sixty-five (65) years of age and older relating to any fees and/or costs incurred in
4 the modification of a motor vehicle and/or training to retain their motor vehicle registration
5 and/or driver's license per rules and regulations promulgated by the tax administrator.

6 This act would take effect upon passage and would apply to calendar tax years 2018 and
7 each year thereafter.

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