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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2018

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A N A C T

RELATING TO TAXATION - PERSONAL INCOME TAX

Introduced By: Senators DiPalma, Seveney, Coyne, Miller, and Sosnowski

Date Introduced: January 11, 2018

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 substance use and mental**  
4 **health leadership council of RI.**

5 (a) There shall be provided as a deduction from any refund from the Rhode Island  
6 personal income tax otherwise due to a taxpayer for a taxable year a contribution to the substance  
7 use and mental health leadership council of RI. The provision for the contribution shall appear on  
8 the state personal income tax return as follows:

9 Substance use and mental health leadership council of RI.

10 Check if you wish to contribute

11 \_\_\_\_\_ \$1.00

12 \_\_\_\_\_ \$5.00

13 \_\_\_\_\_ \$10.00

14 \_\_\_\_\_ \$ \_\_\_\_\_ (write in amount of your tax REFUND for this program.)

15 (b) The tax administrator shall annually forward by August 1, all contributions made to  
16 the substance use and mental health leadership council of RI to the general treasurer to be  
17 deposited in the fund created in §23-14-3. The general treasurer shall annually distribute the  
18 proceeds of the said fund as prescribed in chapter 14 of title 23.

19 (c) The provisions of this section shall commence for returns filed for the tax year ending

1 [December 31, 2018.](#)

2 SECTION 2. Section 23-14-2 of the General Laws in Chapter 23-14 entitled "Childhood  
3 Disease Fund" is hereby amended to read as follows:

4 **23-14-2. Definitions.**

5 As used in this chapter, the following words shall be construed as follows unless the  
6 context clearly indicates otherwise:

7 (1) "Child with special health care needs" means any minor under the age of eighteen  
8 (18) who is a domiciled resident of the state who suffers from a chronic medical illness.

9 (2) "Eligible organization(s)" means the following Rhode Island based organizations and  
10 Rhode Island affiliates of the following national organizations:

11 (i) American Diabetes Association, R.I. Affiliate, Inc.;

12 (ii) R.I. Lung Association, Inc.;

13 (iii) Arthritis Foundation, R.I. Chapter;

14 (iv) American Cancer Society, R.I. Division, Inc.;

15 (v) Hospice Care of R.I., Inc.;

16 (vi) Leukemia Society of R.I., Inc., R.I. Chapter;

17 (vii) Easter Seal Society of R.I., Inc.;

18 (viii) R.I. Society to Prevent Blindness;

19 (ix) United Cerebral Palsy of R.I.;

20 (x) R.I. Hemophilia Foundation;

21 (xi) American Heart Association, R.I. Affiliate, Inc.;

22 (xii) Cystic Fibrosis Foundation, R.I. Chapter;

23 (xiii) National Foundation of Ileitis & Colitis;

24 (xiv) Mental Health Association of R.I.;

25 (xv) Muscular Dystrophy Association, Inc.;

26 (xvi) National Multiple Sclerosis Society; ~~and~~

27 (xvii) RI Arc; [and](#)

28 [\(xviii\) Substance Use and Mental Health Leadership Council of RI.](#)

29 (3) "Eligible services" means the direct provision of medicines, medical equipment and  
30 supplies, medical treatment or care to children with special health care needs, and travel expenses  
31 including transportation, meals, and lodging of children with special health care needs and their  
32 families when it is necessary for the child to receive medical treatment at an out-of-state medical  
33 treatment facility. The term "eligible services" shall not include any financial costs related to  
34 administration, promotion, education, or personnel related to the provision of eligible services or

1 any other services which may be provided by a qualified organization. "Eligible services" shall  
2 also not include any tangible or intangible items which are not provided directly to children with  
3 special health care needs.

4 (4) "Emergency services" means eligible services which would normally be provided for  
5 by a health insurance program or a publicly funded assistance program, but for any reason are not  
6 immediately available to the child with special health care needs. The term "emergency services"  
7 also means the provision of eligible services on an emergency only basis to a child with special  
8 health care needs who is not a domiciled resident of the state.

9 (5) "Qualified organization(s)" means eligible organizations which have submitted  
10 applications to the general treasurer and have been certified for the application year by the  
11 general treasurer as provided by the provisions of this chapter.

12 SECTION 3. 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

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- 1           This act would provide for a voluntary deduction from any refund from the Rhode Island
- 2 personal income tax for a contribution to the substance use and mental health leadership council
- 3 of RI.
- 4           This act would take effect upon passage.

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