

2021 -- H 5677

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2021

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A N A C T

RELATING TO TAXATION -- PERSONAL INCOME TAX

Introduced By: Representatives Casey, Azzinaro, Vella-Wilkinson, Tobon, and Knight

Date Introduced: February 24, 2021

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 hereby  
2 amended by adding thereto the following section:

3           **44-30-2.12. Income tax deduction for military retirement benefits.**

4           There shall be provided as a deduction from the Rhode Island personal income tax an  
5 adjusted gross income deduction for income from retirement or survivor's benefits received during  
6 the taxable year by the individual, or the individual's surviving spouse, for the individual's service  
7 in an active or reserve component of the armed forces of the United States, including the army,  
8 navy, air force, coast guard, marine corps, merchant marine, Rhode Island army national guard or  
9 Rhode Island air national guard.

10          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

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- 1           This act would create a tax deduction for military retirement benefits of a veteran or the
- 2 veteran's surviving spouse.
- 3           This act would take effect upon passage.

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