

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2023

A N A C T

RELATING TO TAXATION -- PERSONAL INCOME TAX

Introduced By: Senators DiPalma, Ciccone, Felag, and Miller

Date Introduced: March 07, 2023

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-30-2.11 of the General Laws in Chapter 44-30 entitled "Personal
2 Income Tax" is hereby amended to read as follows:

3 **44-30-2.11. Refund deduction for contribution to the substance use and mental health**
4 **leadership council of RI.**

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

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

1 (c) The provisions of this section shall commence for returns filed for the tax year ending
2 December 31, 2018.

3 SECTION 2. This act shall take effect upon passage.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
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- 1 This act would remove the requirements that all contributions be forwarded to the general
- 2 treasurer to be deposited in a restricted account and distributed as prescribed in this chapter.
- 3 This act would take effect upon passage.

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