

2011 -- H 5104

LC00467

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2011

A N A C T

RELATING TO TAXATION - PERSONAL INCOME TAX

Introduced By: Representatives Costa, Savage, Gordon, Reilly, and Chippendale

Date Introduced: January 20, 2011

Referred To: House Veterans` Affairs

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 Veterans returning from**
4 **overseas account. -- (a) There shall be provided as a deduction from any refund from the Rhode**
5 **Island personal income tax otherwise due to a taxpayer for a taxable year a contribution to the**
6 **Veterans returning from overseas account. The contribution shall be placed in a restricted receipt**
7 **account to be administered by the director of veterans affairs to the benefit of veterans returning**
8 **from overseas service. The provision for the contributions on the state personal income tax return**
9 **as follows:**

10 Veterans returning from overseas account. Check if you wish to contribute [] \$1, [] \$5,
11 [] \$10, or [] \$ (write in the amount of your tax REFUND for this program).

12 (b) The tax administrator shall annually forward by August 1, all contributions made to
13 the veterans returning from overseas account to the general treasurer to be deposited in a
14 restricted receipt account to be administered by the director of veterans' affairs.

15 (c) The provisions of this section shall commence for returns filed for the tax year ending
16 December 31, 2011.

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

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
A N A C T
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- 1 This act would provide a refund deduction check off box for contributions to the veterans
- 2 returning from overseas account made on a state personal income tax return.
- 3 This act would take effect upon passage.

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