

2022 -- H 7382

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2022

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A N A C T

RELATING TO TAXATION - PERSONAL INCOME TAX

Introduced By: Representatives Vella-Wilkinson, Noret, McEntee, Williams, Azzinaro,  
Casimiro, and Kazarian

Date Introduced: February 09, 2022

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           **44-30-12.1. Rhode Island income of a resident individual serving in the national**  
4 **guard.**

5           (a) The term national guard shall have the same meaning as defined in 32 U.S.C. §101.

6           (b) For purposes of a state tax liability, a taxpayer serving in the national guard may  
7 subtract from federal adjusted gross income up to fifty percent (50%) of the taxpayer's income  
8 earned for medically related service during a pandemic declared by the World Health Organization  
9 included in federal adjusted gross income.

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 provide for an income tax deduction for a taxpayer serving in the national  
2   guard at an amount up to fifty percent (50%) of the taxpayer's income earned for medically related  
3   service during a pandemic.

4           This act would take effect upon passage.

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