

2010 -- S 2720

LC02275

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2010

A N A C T

RELATING TAXATION

Introduced By: Senators Paiva-Weed, Algieri, and Connors

Date Introduced: March 24, 2010

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 20-18.1-3 of the General Laws in Chapter 20-18.1 entitled  
2 "Nongame Wildlife Fund" is hereby amended to read as follows:

3 **20-18.1-3. Nongame wildlife -- Uses of the fund.** -- (a) Sums collected as a result of the  
4 taxpayer check-off as provided for in section 44-30-2.2 shall be deposited ~~as general revenues in~~  
5 a separate fund within the general fund to be called the nongame wildlife account which shall be  
6 administered by the general treasurer in accordance with the same laws and fiscal procedures as  
7 the general funds of the state. The director is authorized to accept any grant, devise, bequest,  
8 donation, gift, or assignment of money, bonds, or other valuable securities for deposit ~~as general~~  
9 ~~revenues~~ into the nongame wildlife account.

10 (b) The moneys appropriated under this chapter are to be used solely to research,  
11 manage, protect, inventory, and establish a body of ecological information pertaining to nongame  
12 wildlife species. When appropriate, these uses may include habitat acquisition, educational  
13 programs, personnel needs, enforcement of laws pertaining specifically to nongame wildlife,  
14 planning, writing, and implementation of management programs, utilization of funds from other  
15 sources, and cooperation with other public and private programs with similar or parallel  
16 objectives. The moneys shall not be used for animal control programs, nor for any program or  
17 activity related directly to game or domestic animals.

18 (c) Moneys deposited may be carried over from one fiscal year to the next.

19 SECTION 2. Section 42-7-6.1 of the General Laws in Chapter 42-7 entitled "Executive

1 Department" is hereby amended to read as follows:

2 **42-7-6.1. Drug program established -- Use of the fund.** -- There is hereby established a  
3 separate fund within the general fund to be called the drug program account which shall be  
4 administered by the general treasurer in accordance with the same laws and fiscal procedures as  
5 the general funds of the state. The fund shall consist of such sums collected as a result of the  
6 taxpayer check-off as provided for in section 44-30-2.4. The governor is authorized to accept any  
7 grant, devise, bequest, donation, gift, or assignment of money, bonds, or other valuable securities  
8 for deposit ~~as general revenues~~ into the drug program account.

9 SECTION 3. Section 42-75.1-1 of the General Laws in Chapter 42-75.1 entitled  
10 "Voluntary Support of Arts and Tourism" is hereby amended to read as follows:

11 **42-75.1-1. Voluntary taxpayer contributions.** -- (a) Resident individual taxpayers who  
12 file a Rhode Island income tax return and who will receive a tax refund from the Rhode Island  
13 division of taxation may designate that a contribution be made to the Rhode Island council on the  
14 arts by marking the appropriate box printed on the return pursuant to subsection (b).

15 (b) The Rhode Island division of taxation shall print on the face of the state income tax  
16 return form for residents or on a separate card a space for taxpayers to designate that a  
17 contribution be made to the Rhode Island council on the arts from their income tax refund due.  
18 The space for designating the contribution shall provide for check-off boxes in the amount of one  
19 dollar (\$1.00), five dollars (\$5.00), ten dollars (\$10.00) or other dollar amount, commencing for  
20 the tax year 1985 and thereafter. ~~Those contributions shall be deposited as general revenues~~ The  
21 tax administrator shall annually deposit all contributions made to the voluntary support of arts and  
22 tourism into the fund created in subsection 42-75.1-1(c).

23 (c) There is hereby established a separate fund within the general fund to be called the  
24 voluntary support of arts and tourism account which shall be administered by the general  
25 treasurer in accordance with the same laws and fiscal procedures as the general funds of the state.  
26 The fund shall consist of such sums collected as a result of the taxpayer check-off as provided for  
27 in this chapter.

28 SECTION 4. Section 44-30-2.2 of the General Laws in Chapter 44-30 entitled "Personal  
29 Income Tax" is hereby amended to read as follows:

30 **44-30-2.2. Refund deduction for contribution to the non-game wildlife general**  
31 **revenue appropriations.** -- (a) There shall be provided as a deduction from any refund from the  
32 Rhode Island personal income tax otherwise due to a taxpayer for a taxable year a contribution to  
33 the non-game wildlife general revenue appropriations established in chapter 18.1 of title 20. The  
34 provision for the contribution shall appear on the state personal income tax return as follows:

1 Rhode Island non-game wildlife. Check if you wish to contribute []\$1, []\$5, []\$10, or []\$  
2 (write in amount of your tax REFUND for this program).

3 (b) The tax administrator shall deposit all contributions made to the non-game wildlife ~~as~~  
4 ~~general revenues~~ in the fund created by section 20-18.1-3. State appropriations for non-game  
5 wildlife shall be made pursuant to section 20-18.1-3.

6 SECTION 5. Section 44-30-2.4 of the General Laws in Chapter 44-30 entitled "Personal  
7 Income Tax" is hereby amended to read as follows:

8 **44-30-2.4. Refund deduction for contribution to the drug program account.** -- (a)

9 There shall be provided as a deduction from any refund from the Rhode Island personal income  
10 tax otherwise due to a taxpayer for a taxable year a contribution to the drug program established  
11 in chapter 7 of title 42. The provision for the contribution shall appear before all other requests  
12 for contributions on the state personal income tax return as follows:

13 Drug program. Check if you wish to contribute []\$1, []\$5, []\$10, or []\$ (write in the  
14 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 drug program account to the general treasurer to be deposited ~~as general revenues~~ in the fund  
17 created in section 42-7-6.1. The general treasurer shall annually distribute the proceeds of the said  
18 fund as prescribed in chapter 7 of title 42.

19 (c) The provisions of this section shall commence for returns filed for the tax year ending  
20 December 31, 1990.

21 SECTION 6. This act shall take effect upon passage.

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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF  
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RELATING TAXATION

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1           This act would allow various taxpayer check-offs and donations to be deposited into  
2 separate funds known as the nongame wildlife account, drug program account and voluntary  
3 support of the arts and tourism account.

4           This act would take effect upon passage.

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