

2019 -- H 5417

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2019

A N A C T

RELATING TO TAXATION - PERSONAL INCOME TAX CREDIT

Introduced By: Representatives Serodio, Amore, Hawkins, Jackson, and Corvese

Date Introduced: February 14, 2019

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
2 hereby amended by adding thereto the following section:

3 **44-30-101. Tax credit for the elderly, water and sewer bills.**

4 Any Rhode Island resident taxpayer over sixty-five (65) years of age, paying a water
5 and/or sewer bill for their primary residence shall be afforded a tax credit of twenty-five percent
6 (25%) of the bill, not to exceed two hundred and fifty dollars (\$250), to be applied toward their
7 personal income tax obligation.

8 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 CREDIT

- 1 This act would provide an income tax credit of twenty-five percent (25%) of an elderly
- 2 resident taxpayer's primary residence water and sewer bills, not to exceed \$250.
- 3 This act would take effect upon passage.

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