

2025 -- S 0845

LC002436

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2025

A N A C T

RELATING TO HUMAN SERVICES -- RHODE ISLAND MEALS ON WHEELS INC. FUND

Introduced By: Senators Raptakis, Lawson, Tikoian, Bissaillon, Gallo, Felag, de la Cruz,
DiPalma, Ujifusa, and Patalano

Date Introduced: March 19, 2025

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Title 40 of the General Laws entitled "HUMAN SERVICES" is hereby
2 amended by adding thereto the following chapter:

3 CHAPTER 23

4 RHODE ISLAND MEALS ON WHEELS INC. FUND

5 **40-23-1. Rhode Island Meals on Wheels Inc. Fund established.**

6 (a) There is hereby established a separate fund within the general fund to be called the
7 Rhode Island Meals on Wheels Inc. Fund, which shall be administered by the general treasurer in
8 accordance with the same laws and fiscal procedures as the general fund of the state. The fund shall
9 consist of sums collected as a result of the taxpayer check-off as provided for in chapter 30 of title
10 44. The general treasurer is authorized to accept any grant, devise, bequest, donation, gift, or
11 assignment of money, bonds, or other valuable securities for deposit in and credit of the Rhode
12 Island Meals on Wheels Inc. Fund.

13 (b) The monies received under this chapter and § 44-30-2.13 shall be made available by
14 the treasurer annually by September 30 to the Rhode Island Meals on Wheels Inc. Fund.

15 (c) Upon distribution, the monies shall be used exclusively for those individuals and/or
16 families who are eligible.

17 (d) The director of the department of health is hereby authorized to promulgate any rules
18 or regulations and prescribe forms necessary to facilitate the provisions of this chapter.

19 SECTION 2. Chapter 44-30 of the General Laws entitled "Personal Income Tax" is hereby

1 amended by adding thereto the following section:

2 **44-30-2.13. Refund deduction for contribution to the Meals on Wheels Inc. Fund.**

3 (a) There shall be provided as a deduction from any refund from the Rhode Island personal
4 income tax otherwise due to a taxpayer for a taxable year a contribution to the Meals on Wheels
5 Inc. Fund established in chapter 23 of title 40. The provision for the contribution shall appear on
6 the state personal income tax return as follows:

7 Meals on Wheels Inc. Fund. Check if you wish to contribute () (write in amount of your
8 tax REFUND for this program).

9 (b) The tax administrator shall annually forward by August 1 all contributions made to the
10 Meals on Wheels Inc. Fund to the general treasurer to be deposited in the fund and the treasurer
11 shall annually distribute the proceeds of said fund as provided in chapter 23 of title 40.

12 (c) The provisions of this section shall commence for returns filed for the tax year ending
13 December 31, 2025.

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

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF

A N A C T

RELATING TO HUMAN SERVICES -- RHODE ISLAND MEALS ON WHEELS INC. FUND

- 1 This act would provide for a tax refund deduction for contributions to the Meals on Wheels
- 2 Inc. Fund commencing with tax year 2025.
- 3 This act would take effect upon passage.

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