

2012 -- H 7545

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2012

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A N A C T

RELATING TO TAXATION -- PERSONAL INCOME TAX

Introduced By: Representatives Ucci, Martin, Ruggiero, Morrison, and Jackson

Date Introduced: February 15, 2012

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 **44-30-100. Personal income tax commuter deduction.** – Upon presentation of
4 sufficient evidence of amounts expended, an individual or entity domiciled in the state for the
5 entire tax year shall be entitled to an income tax credit for amounts expended by the individual
6 for tolls paid through a fast lane account or for weekly or monthly passes issued pursuant to the
7 Rhode Island turnpike and bridge authority's (RITBA) jurisdiction. Provided, however, amounts
8 reimbursed for EZ pass expenses by an employer or otherwise, shall not be considered a credit
9 pursuant to this section. In the case of a single person or a married person filing a separate return
10 or a head of household, this deduction shall apply only to the portion of the expended amount that
11 exceeds one hundred fifty dollars (\$150), and the total amount deducted shall not exceed seven
12 hundred fifty dollars (\$750). In the case of a married couple filing a joint return, this deduction
13 shall apply only to the portion of the amount expended by each individual that exceeds one
14 hundred fifty dollars (\$150), and the total amount deducted shall not exceed seven hundred fifty
15 dollars (\$750) for each individual. The administrator of the division of taxation shall adopt
16 regulations necessary for the implementation of this section.

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

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
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1 This act would provide a tax credit for tolls paid through an EZ pass account issued by
2 the Rhode Island turnpike and bridge authority (RITBA).

3 This act would take effect upon passage.

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