

**2013 -- S 0831 SUBSTITUTE A**

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LC02082/SUB A  
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**STATE OF RHODE ISLAND**

**IN GENERAL ASSEMBLY**

**JANUARY SESSION, A.D. 2013**

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**J O I N T   R E S O L U T I O N**

**CREATING A SPECIAL LEGISLATIVE COMMISSION TO STUDY INSTALLATION AND  
IMPLICATIONS OF ITEMIZING STATE INCOME TAX REFUNDS AS FEDERAL  
DEDUCTIONS**

Introduced By: Senators McCaffrey, Walaska, Raptakis, Ciccone, and Ruggerio

Date Introduced: April 04, 2013

Referred To: Senate Finance

1           RESOLVED, That a special legislative commission be and the same is hereby created  
2 consisting of six (6) members: Two (2) of whom shall be members of the Senate, to be appointed  
3 by the Senate President; two (2) of whom shall be members of the House of Representatives, to  
4 be appointed by the Speaker of the House; one of whom shall be the Executive Director of the  
5 Rhode Island Society of Certified Public Accountants, or designee; one of whom shall be the Tax  
6 Administrator of the Rhode Island Division of Taxation, or designee.

7           In lieu of any appointment of a member of the legislature to a permanent advisory  
8 commission, a legislative study commission, or any commission created by a General Assembly  
9 resolution, the appointing authority may appoint a member of the general public to serve in lieu  
10 of a legislator, provided that the majority leader or the minority leader of the political party which  
11 is entitled to the appointment consents to the appointment of the member of the general public.

12           The purpose of said commission shall be to make a comprehensive study of the  
13 installation and implications of allowing individuals to reduce their federal adjusted gross income  
14 by subtracting their state income tax refunds as opposed to itemizing said deductions for federal  
15 income tax purposes.

16           Forthwith upon passage of this resolution, the members of the commission shall meet at  
17 the call of the President of the Senate and the Speaker of the House and organize. The President  
18 of the Senate and the Speaker of the House shall each select one member to serve as co-  
19 chairpersons of the commission.

1           Vacancies in said commission shall be filled in like manner as the original appointment.

2           The membership of said commission shall receive no compensation for their services.

3           All departments and agencies of the state shall furnish such advice and information,  
4 documentary and otherwise, to said commission and its agents as is deemed necessary or  
5 desirable by the commission to facilitate the purposes of this resolution.

6           The Joint Committee on Legislative Services is hereby authorized and directed to provide  
7 suitable quarters for said commission; and be it further

8           RESOLVED, That the commission shall report its findings and results to the General  
9 Assembly on or before February 5, 2014, and said commission shall expire on June 5, 2014.

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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF  
JOINT RESOLUTION  
CREATING A SPECIAL LEGISLATIVE COMMISSION TO STUDY INSTALLATION AND  
IMPLICATIONS OF ITEMIZING STATE INCOME TAX REFUNDS AS FEDERAL  
DEDUCTIONS

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1           This resolution would create a six (6) member special legislative commission whose  
2 purpose it would be to make a comprehensive study of the installation and implications of  
3 allowing individuals to reduce their federal adjusted gross income by subtracting their state  
4 income tax refund(s) as opposed to itemizing said deduction for federal income tax purposes, and  
5 who would report back to the General Assembly on or before February 5, 2014, and said  
6 commission would expire on June 5, 2014.

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