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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2014

A N A C T

RELATING TO TAXATION - PERSONAL INCOME TAX

Introduced By: Representatives Morgan, Chippendale, Giarrusso, Malik, and Costa

Date Introduced: February 12, 2014

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. Credit for educators. --** Educators shall be allowed a credit, against the
4 Rhode Island personal income tax otherwise due for the taxable year, for any amount spent
5 purchasing supplies and equipment, for use in the performance of their teaching duties. The credit
6 shall not exceed two hundred fifty dollars (\$250).

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

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
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RELATING TO TAXATION - PERSONAL INCOME TAX

1 This act would permit teachers to get up to a two hundred fifty dollar (\$250) tax credit
2 against their Rhode Island income tax, for their personal money spent buying supplies and
3 equipment used for teaching.

4 This act would take effect upon passage.

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