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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2015

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A N A C T

RELATING TO TAXATION -- PERSONAL INCOME TAX -- EXEMPTION

Introduced By: Senators Picard, and Pearson

Date Introduced: January 13, 2015

Referred To: Senate 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 **44-30-1.3. Wage exemption based upon taxpayers' age. –** [The wages of the following](#)  
4 [taxpayers shall be exempt from personal income taxes:](#)

5 [\(1\) Individuals for each tax year before they reach twenty-two \(22\) years of age; or](#)

6 [\(2\) Individuals for each tax year after they reach sixty-two \(62\) years of age.](#)

7 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 -- EXEMPTION

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1           This act would exempt wages from state personal income taxes for individuals for each  
2 year before they reach twenty-two (22) years of age and for each year after they reached sixty-  
3 two (62) years of age.

4           This act would take effect upon passage.

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