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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

Introduced By: Senators Ruggerio, Pearson, Miller, Lombardi, and Metts

Date Introduced: March 03, 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           **44-30-101. Allowance of medical and dental deduction.** – There shall be allowed as a  
4 Rhode Island personal income tax deduction, the expenses paid during the taxable year, not  
5 compensated for by insurance or otherwise, for medical and dental care of the taxpayer, the  
6 taxpayer's spouse, or a dependent in accordance with the provisions set forth in 26 U.S.C. 213.

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

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1           This act would create a Rhode Island income tax deduction for medical and dental  
2 expenses not covered by insurance, provided the taxpayer qualifies for the deduction under  
3 federal law (26 U.S.C. 213).

4           This act would take effect upon passage.

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