

2016 -- S 2199

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2016

A N A C T

RELATING TO TAXATION -- PERSONAL INCOME TAX

Introduced By: Senators Ruggerio, Miller, Lombardo, McCaffrey, and Goodwin

Date Introduced: January 27, 2016

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
A N A C T
RELATING TO TAXATION -- PERSONAL INCOME TAX

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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