

2018 -- H 7657

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2018

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A N A C T

RELATING TO TAXATION - PERSONAL INCOME TAX - TAX CREDIT WHERE RIPTA  
SERVICE NOT PROVIDED

Introduced By: Representatives Chippendale, and Canario

Date Introduced: February 15, 2018

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 **44-30-27.1. Tax credit where RIPTA service not provided.** (a) Any resident of a city  
4 or town to which the Rhode Island public transit authority (RIPTA) does not provide bus service  
5 shall be entitled to a credit against the taxes imposed on such person pursuant to chapters 11, 12,  
6 13, 14, 17, or 30 of this title in an amount equal to three cents (\$.03) per gallon of gasoline  
7 purchased in this state.

8 (b) The administrator of the division of taxation shall promulgate such rules and  
9 regulations as are necessary to carry out the intent and purpose of this chapter.

10 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 - TAX CREDIT WHERE RIPTA  
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1           This act would give any resident of a city or town lacking RIPTA bus service a credit on  
2 such resident's Rhode Island income tax of three cents (\$.03) per gallon of gas purchased in this  
3 state. The division of taxation would be directed to promulgate rules and regulations relative to  
4 the credit.

5           This act would take effect upon passage.

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