

2019 -- H 5591

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2019

A N A C T

RELATING TO TAXATION -- PERSONAL INCOME TAX -- DEDUCTION FOR
MAINTAINING RESIDENCE

Introduced By: Representatives Filippi, Roberts, Quattrocchi, and Nardone

Date Introduced: February 27, 2019

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 **44-30-2.12. Deduction for maintenance of personal residence.**

4 A taxpayer over the age of sixty-five (65) shall be entitled to deduct from their adjusted
5 gross income the actual cost of maintaining their personal residence; provided, that the deduction
6 in any given calendar year shall not exceed seven thousand five hundred dollars (\$7,500).

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 -- DEDUCTION FOR
MAINTAINING RESIDENCE

1 This act would permit persons over the age of sixty-five (65) to deduct from their
2 adjusted gross income the cost of maintaining a personal residence, up to seven thousand five
3 hundred dollars (\$7,500).

4 This act would take effect upon passage.

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