## 2020 -- H 8001

LC005241

1

#### STATE RHODE ISLAND OF

### IN GENERAL ASSEMBLY

#### **JANUARY SESSION, A.D. 2020**

### AN ACT

### RELATING TO TAXATION -- PERSONAL INCOME TAX

Introduced By: Representative Robert E. Craven

Date Introduced: March 12, 2020

Referred To: House Finance

It is enacted by the General Assembly as follows:

SECTION 1. Section 44-30-2.11 of the General Laws in Chapter 44-30 entitled "Personal 2 Income Tax" is hereby amended to read as follows: 44-30-2.11. Refund deduction for contribution to the substance use and mental health 3 leadership council of RI Refund deduction for contribution to The Substance Use and Mental 4 5 **Health Leadership Council of RI.** (a) There shall be provided as a deduction from any refund from the Rhode Island personal 6 7 income tax otherwise due to a taxpayer for a taxable year a contribution to the substance use and mental health leadership council of RI The Substance Use and Mental Health Leadership Council 8 9 of RI. The provision for the contribution shall appear on the state personal income tax return as 10 follows: Substance use and mental health leadership council of RI The Substance Use and Mental 11 12 Health Leadership Council of RI. 13 Check if you wish to contribute 14 \_\_\_\_ \$1.00 \_\_\_ \$5.00 15 \_\_\_\_\_ \$10.00 16 \_\_\_\_ (write in amount of your tax REFUND for this program.) 17 18 (b) The tax administrator shall annually forward by August 1, all contributions made to the 19 substance use and mental health leadership council of RI The Substance Use and Mental Health

- 1 <u>Leadership Council of RI</u> to the general treasurer to be deposited in the fund created in § 23-14-3.
- 2 The general treasurer shall annually distribute the proceeds of the fund as prescribed in chapter 14
- 3 of title 23 a restricted receipt account created exclusively for The Substance Use and Mental Health
- 4 <u>Leadership Council of RI and the general treasurer shall annually distribute the proceeds from the</u>
- 5 <u>account to The Substance Use and Mental Health Leadership Council for community-based mental</u>
- 6 <u>health and substance abuse prevention and treatment services.</u>
- 7 (c) The provisions of this section shall commence for returns filed for the tax year ending
- 8 December 31, 2018.
- 9 SECTION 2. This act shall take effect upon passage.

LC005241

# **EXPLANATION**

## BY THE LEGISLATIVE COUNCIL

OF

# AN ACT

# RELATING TO TAXATION -- PERSONAL INCOME TAX

\*\*\*

This act would provide for a voluntary deduction from any refund from the Rhode Island
personal income tax for a contribution to The Substance Use and Mental Health Leadership Council
of RI.

This act would take effect upon passage.