

1 (e) For state income tax purposes, the amount contributed and the annual earnings
2 therefrom contributed to an education savings account by a parent, guardian or caretaker shall be
3 exempt from the state income tax and shall not be includible in the Rhode Island personal income
4 tax of the parent, guardian or caretaker making the contribution to the education savings account.

5 (f) The parent(s), guardian(s), or caretaker(s) of any student with an education savings
6 account shall be entitled to utilize, at their sole discretion, any funds in the education savings
7 account established for the student for tutoring, technology, supplies and any other learning support
8 measures or materials.

9 SECTION 2. This act shall take effect upon passage.

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LC002510
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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
A N A C T
RELATING TO EDUCATION

1 This act would establish an education savings account program to assist and support the
2 parents, guardians and caretakers of students in any school district of the state with the materials,
3 tutors, technology and other educational support for any student learning at home or at any other
4 remote-learning site.

5 This act would take effect upon passage.

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