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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2026

A N A C T

RELATING TO TAXATION -- PERSONAL INCOME TAX

Introduced By: Senator Louis P. DiPalma

Date Introduced: June 07, 2026

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-30-58 of the General Laws in Chapter 44-30 entitled "Personal
2 Income Tax" is hereby amended to read as follows:

3 **44-30-58. Requirements concerning returns, notices, records, and statements.**

4 (a) General. The tax administrator may prescribe regulations as to the keeping of records,
5 the content and form of returns and statements, and the filing of copies of federal income tax returns
6 and determinations. The tax administrator may require any person, by regulation or notice served
7 upon the person, to make any returns, render any statements, or keep any records that the tax
8 administrator may deem sufficient to show whether or not the person is liable for the tax or for
9 collection of the tax.

10 (b) Partnerships. Every partnership having any income derived from Rhode Island sources,
11 determined in accordance with the applicable rules of § 44-30-32 as in the case of a nonresident
12 individual, shall make a return for the taxable year setting forth all items of income and deduction
13 and any other pertinent information that the tax administrator may by regulation or instructions
14 prescribe. Any partnership with nonresident partners having any income derived from Rhode Island
15 sources shall be subject to the provisions of § 44-11-2.2.

16 (c) Information at source. The tax administrator may prescribe regulations and instructions
17 requiring returns of information to be made and filed on or before February 28 of each year as to
18 the payment or crediting in any calendar year of amounts ~~of one hundred dollars (\$100) or more~~
19 consistent with the applicable thresholds for informational filings established pursuant to 26 U.S.C.

1 [§ 1 et seq., as amended](#), to any Rhode Island personal income taxpayer. The returns may be required
2 of any person, including lessees or mortgagors of real or personal property, fiduciaries, employers,
3 and all officers and employees of this state, or of any municipal corporation or political subdivision
4 of this state, having the control, receipt, custody, disposal, or payment of interest, rents, salaries,
5 wages, premiums, dividends and other corporate distributions, annuities, compensations,
6 remunerations, emoluments, or other fixed or determinable gains, profits, or income. A duplicate
7 of the statement as to tax withheld on wages, required to be furnished by an employer to an
8 employee, shall constitute the return of information required to be made under this section with
9 respect to the wages.

10 (d) Notice of qualification as fiduciary. Every receiver, trustee in bankruptcy, assignee for
11 benefit of creditors, or other like fiduciary shall give notice of his or her qualification as such to the
12 tax administrator as may be required by regulation.

13 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 provide that the tax administration may prescribe regulations requiring
2 returns of information to be made and filed on or before February 28th of each year with filing
3 thresholds consistent with applicable thresholds for information filings pursuant to 26 U.S.C. § 1
4 et seq.

5 This act would take effect upon passage.

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