

1 44-30-15.

2 SECTION 10. Chapter 30 of Title 44 of the General Laws entitled "Personal Income Tax"
3 is amended to add Section 103 as follows:

4 **44-30-103. Child Tax Rebates.**

5 (a) As used in this section, (1) "child" means an individual who is eighteen years of age or
6 under as of December 31, 2021, and (2) "eligible taxpayer" means any natural person domiciled in
7 this state who filed a Rhode Island state personal income tax return for the 2021 taxable year by
8 the due date for filing said return either as a:

9 (1) Single, married filing separately, head of household, or qualifying widow/widower
10 taxpayer with a federal adjusted gross income of \$100,000.00 or less for the 2021 taxable year; or

11 (2) Married filing jointly with a federal adjusted gross income of \$200,000.00 or less for
12 the 2021 taxable year.

13 (b) (1) An eligible taxpayer will be issued a rebate payment in the amount of two hundred
14 fifty dollars for each child, up to a maximum of three children, who the eligible taxpayer validly
15 claims as a dependent on such taxpayer's Rhode Island state personal income tax return properly
16 filed with this state for the 2021 taxable year by the due date for filing said return.

17 (2) The rebate amount shall be determined by the division of taxation based on the eligible
18 taxpayer's Rhode Island state personal income tax return filed for the 2021 taxable year in
19 accordance with this section and no determination shall be based on amended filings received by
20 the division of taxation after August 31, 2022.

21 (3) In the case of a married couple filing separately, the rebate payment will be made to the
22 eligible taxpayer making the filing and in the case of a married couple filing jointly, the rebate
23 payment will be made jointly to the eligible taxpayers.

24 (4) Rebate payments made under this subsection shall not be subject to offset pursuant to
25 chapter 44-30.1 and shall not be considered income for the purposes of state personal income tax
26 under chapter 44-30 or for determining eligibility for any state program.

27 (5) In no event shall the rebate amount provided for in this section accrue interest for the
28 benefit of any eligible taxpayer.

29 (6) In addition to all other penalties provided under Rhode Island state law, any eligible
30 taxpayer that fraudulently claims a dependent on the taxpayer's Rhode Island state personal income
31 tax return shall pay a ten thousand dollar (\$10,000) penalty for each dependent fraudulently claimed
32 and shall pay any rebate amount fraudulently received. The tax administrator shall have the same
33 powers to collect payment under this subsection as under title 44 of the general laws.

34 SECTION 11. Section 44-33-9 of the General Laws in Chapter 44-33 entitled "Property