



Summary of Legislative Changes

July 14, 2023
Revised August 7, 2023¹

This is a plain-language summary of State tax changes that were enacted in the 2023 session of the Rhode Island General Assembly. Most of the tax changes were enacted in the budget bill for the 2024 Fiscal Year.² Some of the changes were enacted in stand-alone legislation. The Division has included below a list of topics summarized in this document, along with their page numbers. (Links in the table of contents are live.) Please note: This document may be updated from time to time.

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¹ This document was revised on August 7, 2023. The Summary of Legislative Changes now reflects expanded guidance regarding the Medicaid exemption from the individual mandate penalty and the elimination of the litter control permit. Additionally, a number of technical corrections have been made to improve readability and accuracy.

² House Bill 5200, Substitute A, as amended: <https://webserver.rilegislature.gov/billtext23/housetext23/h5200aaa.htm>. The bill was approved by the Rhode Island General Assembly and signed into law by Rhode Island Governor Daniel J. McKee on June 16, 2023 with an effective date of July 1, 2023 unless otherwise provided in the bill.

Electricity and gas - temporary relief from gross earnings tax

The passage of Rhode Island's Fiscal Year 2024 budget provides for the addition of temporary relief from the gross earnings tax on electricity and gas.

For the months of December 2023, January 2024, February 2024, and March 2024, the gross earnings tax on electricity and gas will not be charged to utility customers.

Utility companies may be eligible for a rebate payment in the amount of the public service corporation tax due that would be charged to its electric utility customers or its gas utility customers for the months of December 2023 through March 2024.

For those months, the utility company pays the public service corporation tax as defined in statute. While this tax amount will still be shown on customers' bills, it will be offset with a credit on the same bill, resulting in no charge to the customer.

The Division of Taxation will determine the rebate amount to a utility company based on the applicable tax paid by the utility company for electricity and/or gas consumption. The utility company must apply for a rebate from the Division on or before May 31, 2024. The rebate payment issued to a company will not be subject to offset and will not be considered gross earnings for the purposes of public service corporation tax.

Rebates cannot accrue interest for the benefit of any utility company, and utility companies cannot charge any fees or charges associated with the amounts qualifying for a rebate. Additionally, a utility company that submits a fraudulent application or fails to otherwise comply with the terms of the statute is subject to a \$10.00 penalty per registered active customer account. Any rebate amount fraudulently received must be repaid to the Division by the utility company and the company must credit the customer as applicable per the statute.

If an electricity or gas utility customer erroneously pays the tax due for any or all of the December 2023 through March 2024 period, the utility company must refund the tax to the customer within thirty days of the customer making payment.

Effective: 6/16/2023

Citation: [House Bill 5200, Substitute A, as amended](#), Article 4, Section 2

Affects: Rhode Island General Laws Chapter 44-13-37

Earned Income Tax Credit increase

The earned income credit (EIC) is a tax credit program for employed Rhode Islanders earning under a certain threshold. It is available under federal and Rhode Island law. Eligible taxpayers may claim a federal EIC and a Rhode Island EIC.

For tax year 2015, the Rhode Island credit was 10% of the federal credit, and was fully refundable. For tax year 2016, the Rhode Island credit was 12.5% of the federal credit, and was fully refundable.

For tax years beginning on or after January 1, 2017, the Rhode Island credit increased to 15% of the federal credit. The credit remained fully refundable.

The passage of House Bill 5200, Substitute A, as amended increased the Rhode Island credit for tax years beginning on or after January 1, 2024, to 16% of the federal credit. The refundable portion continues to be 100% of the amount by which the Rhode Island EIC exceeded the Rhode Island income tax.

Rhode Island earned income credit: % of federal credit										
Tax year:	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Percentage of federal EIC:	10%	12.5%	15%	15%	15%	15%	15%	15%	15%	16%
Rhode Island credit is fully refundable for each year shown.										

Effective: 6/16/2023

Citation: [House Bill 5200, Substitute A, as amended](#), Article 4, Section 3

Affects: [Rhode Island General Laws Section 44-30-2.6](#)

Medicaid exemption from individual mandate penalty

Rhode Island’s health insurance mandate (also known as the “individual mandate” or “health coverage mandate”) requires Rhode Islanders to have minimum essential coverage for healthcare. It was enacted on July 5, 2019 and took effect January 1, 2020.

Each year, Rhode Islanders that had sufficient health coverage for the entire calendar year attest to this on their personal income tax return. Those who do not must file Form IND-HEALTH.³ Some Rhode Islanders are exempt from the mandate, including members of recognized tribes, those with income below the filing threshold, and others. Nonresidents of Rhode Island who file a RI-1040NR return are exempt from the health insurance mandate.

The exemptions are specified on Form IND-HEALTH and further detailed in the form instructions. The passage of House Bill 5200, Substitute A, as amended, created a new exemption. This Medicaid exemption from the individual mandate penalty applies to those who had Medicaid during tax year 2023 and lost that coverage at some point during the year.

Effective: 6/16/2023

Citation: [House Bill 5200, Substitute A, as amended](#), Article 4, Section 4

Affects: [Rhode Island General Laws Section 44-30-101](#)

Litter control participation permit elimination

In Rhode Island, current law requires litter control participation permits for certain businesses through 2023; however, legislation enacted this session removes the litter control participation permits effective on January 1, 2024. Currently, each place of business in Rhode Island selling certain food and/or beverages is required to file an annual application for a litter control

³ Form available on the Division’s website: <https://tax.ri.gov/guidance/health-insurance-mandate>

participation permit. Included in this are non-alcoholic beverages in a sealable bottle, can, jar, or carton excepting milk, but including beer and malt beverages. Permit fees range from \$25-\$125 based on the gross receipts of the previous calendar year.

With the passage of House Bill 5200, Substitute A, as amended, and effective January 1, 2024, the litter control participation permit and permit fee will no longer be a requirement in Rhode Island. For all new businesses established in 2023 that do not currently hold a permit, a permit application and new permit fee of \$25 are still required. New businesses established on or after January 1, 2024 will not have to pay the \$25 new permit fee.

Any permit renewals for periods on or after January 1, 2024, do not need to be filed. Any existing permit holders do not need to pay the prospective fee for 2024 that would have been due August 1, 2023.

Effective: 1/1/2024

Citation: [House Bill 5200, Substitute A, as amended](#), Article 4, Sections 5, 6, & 7

Affects: [Rhode Island General Laws Section 44-44-3.1](#)

Scholarship tax credit increase

The Credit for Contributions to Scholarship Organizations program provides tax credits to business entities that make contributions to certain scholarship organizations.

The contribution must be made by a business entity. The credit can be used against a variety of taxes including the business corporation tax, the public service corporation tax, the tax on banks, the bank deposits tax, the tax on insurance companies, and the personal income tax. Owners, shareholders, and partners of pass-through entities generally can claim their share of the credit on their Rhode Island personal income tax returns. The funds are awarded on a first-come-first-served basis. The maximum credit per tax year for the business entity is \$100,000.

The scholarships are generally for students at nonpublic elementary or secondary schools in Rhode Island.

The passage of House Bill 5200, Substitute A, as amended, increases the cap on the tax credit allowed for business entities making contributions to scholarship organizations from \$1.5 million to \$1.6 million beginning in tax year 2024.

The aggregate amount of tax credits that the Division of Taxation may approve under the Credit for Contributions to Scholarship Organizations program, formerly \$1.5 million, will increase, beginning in tax year 2024, to \$1.6 million for Fiscal Year 2024 and later fiscal years.

Rhode Island Credit for Contributions to Scholarship Organizations			
Fiscal Year:	2007-2013	2014-2023	2024
Credits	\$1M	\$1.5M	\$1.6M

Effective: 1/1/2024

Citation: [House Bill 5200, Substitute A, as amended](#), Article 4, Section 7

Affects: [Rhode Island General Laws Chapter 44-62](#)

Low-Income Housing Tax Credit Act

The signing of House Bill 5200, Substitute A, as amended, establishes the Low-Income Housing Tax Credit Act. This creates a State Low Income Housing Tax Credit program and an account/fund from which the credits can be redeemed/reimbursed.

The Rhode Island Low-Income Housing Tax Credit program has been established under the jurisdiction and administration of the Department of Housing. There are some portions of the program in which the Division of Taxation will assist. The program provides tax credits to applicants that are selected through a competitive application process and that meet certain requirements as defined in statute. The credits approved under this program will cumulatively total a maximum of \$30 million in any fiscal year. The Department of Housing, in consultation with the Division of Taxation, will adopt guidelines, directives, criteria, and rules and regulations to implement the purposes of the Rhode Island Low-Income Housing Tax Credit program.

A taxpayer that owns an interest in a Rhode Island project that meets the eligibility qualifications, as defined in statute, is eligible for a credit against certain business, corporate, and personal income taxes. The amount of the credit is based on the project's need for the credit for economic feasibility.

The tax credit will be available to the taxpayer as five annual increments. If the portion of the tax credit exceeds the taxpayer's total tax liability for the year that portion of the credit is taken, the excess credit may be carried forward. The carry-forward may be applied to the taxes imposed for the succeeding four years, or when the credit is exhausted. All or any portion of unused tax credits may be transferred, sold, or assigned to taxpayers eligible under statute.

A qualified Rhode Island project under this program may also receive other incentives or tax credits under Rhode Island law. The state will redeem the low-income housing tax credit, in whole or in part, for 90% of the value of the tax credit. To facilitate this, the Division of Taxation is tasked with collaborating with the Department of Housing to establish a redemption process. If under Section 42 of the 1986 Internal Revenue Code, as amended,⁴ a portion of any federal low-income housing tax credits taken on a low-income project is required to be recaptured, the Rhode Island low-income housing tax credit will also be recaptured. A summary of any tax credit agreements entered into under this program will be sent to the Division of Taxation and will be available on the Division's website.

All credits must be authorized to be reserved before June 30, 2028. No credits can be authorized to be reserved after June 30, 2028.

Effective: 6/16/2023

Citation: [House Bill 5200, Substitute A, as amended](#), Article 6, Section 5

Affects: Rhode Island General Laws Chapter 44-71

⁴ Section 42 of the 1986 Internal Revenue Code, as amended: https://www.irs.gov/pub/irs-utl/IRC_42.pdf

Historic Preservation Tax Credits

The “Historic Preservation Tax Credits 2013” program is intended to create economic incentives that stimulate the redevelopment and reuse of Rhode Island’s historic structures, and to generate economic and employment activities.

In general, those qualifying under the program may receive a tax credit which can be applied against the Rhode Island corporate income tax (Rhode Island General Laws Chapter 44-11), public service corporation tax (Chapter 44-13), bank excise tax (Chapter 44-14), the insurance company gross premiums tax (Chapter 44-17), or personal income tax (Chapter 44-30). Historic Preservation tax credits can only be awarded after the Department of Labor and Training certifies compliance with the prevailing wage requirements, if applicable.

The new law extends the program’s sunset from June 30, 2023 to June 30, 2024. No credits can be authorized to be reserved on or after June 30, 2024, or upon the exhaustion of the maximum aggregate credits, whichever comes first.

Effective: 6/24/2023

Citation: [House Bill 6016](#)

Affects: [Rhode Island General Laws Chapter 44-33.6](#)

Qualified Jobs tax credits

The “Rhode Island Qualified Jobs Incentive Act of 2015” program is intended to create jobs and stimulate business expansion in Rhode Island. Those qualifying under the program may receive a tax credit which can be applied against the Rhode Island corporate income tax (Rhode Island General Laws Chapter 44-11), public service corporation tax (Chapter 44-13), bank excise tax (Chapter 44-14), the insurance company gross premiums tax (Chapter 44-17), or personal income tax (Chapter 44-30).

The new law extends the program’s sunset from December 31, 2023 to December 31, 2024. All credits must now be authorized to be reserved by December 31, 2024.

Effective: 6/16/2023

Citation: [House Bill 5200, Substitute A, as amended](#), Article 7, Section 15

Affects: [Rhode Island General Laws Chapter 44-48.3](#)

Rebuild Rhode Island tax credits

The “Rebuild Rhode Island Tax Credit” program provides tax credits to qualified commercial, residential, and mixed-use projects. The program exists to stimulate business development. Those qualifying under the program may receive a tax credit for use against the Rhode Island corporate income tax (Rhode Island General Laws Chapter 44-11), public service corporation tax (Chapter 44-13), bank excise tax (Chapter 44-14), or the insurance company gross premiums tax (Chapter 44-17), or may be used as a credit against personal income taxes for owners of pass-through entities such as a partnership, a limited-liability company taxed as a partnership, or

multiple owners of property. “Rebuild Rhode Island” tax credits can only be awarded after the Department of Labor and Training certifies compliance with the prevailing wage requirements, if applicable.

The State Fiscal Year 2024 budget increases the maximum aggregate credit to \$225,000,000, and extends the program’s sunset from December 31, 2023 to December 31, 2024. All credits must now be authorized to be reserved by December 31, 2024.

Effective: 6/16/2023

Citation: [House Bill 5200, Substitute A, as amended](#), Article 7, Section 4

Affects: [Rhode Island General Laws Chapter 42-64.20](#)

Wavemaker expansion

The Wavemaker Fellowship, technically known as the “Stay Invested in RI Wavemaker Fellowship” under Rhode Island General Laws Chapter 42-64.26, is available to graduates who have incurred student loan debt during the completion of an associates degree, bachelor’s degree, or graduate degree and are pursuing careers in science, technology, engineering, mathematics, or design-related fields.

Anyone with higher education loan debt who is employed in Rhode Island, either full-time or with an offer of full-time employment, in one of these fields may apply. Recipients of a Wavemaker award may elect to take the award in the form of a tax credit or a direct payment as a method to defray the cost of student loan repayments. However, credits cannot exceed 100% of the education loan repayment expenses paid by the taxpayer during each service period completed for up to four consecutive service periods.

The State Fiscal Year 2024 budget expands the Wavemaker Fellowship Program to include teachers in elementary and secondary education as well as makes changes related to “healthcare applicants.” A healthcare applicant is defined as an applicant who meets the eligibility requirements and works as a full-time employee as a high-demand healthcare practitioner or mental health professional, including, but not limited to, clinical social workers and mental health counselors licensed by the department of health, and as defined in regulations to be promulgated by the Commerce Corporation, in consultation with the Executive Office of Health and Human Services.

Last year, the Wavemaker Fellowship program was expanded to include health care professionals, and funding for healthcare professionals was to be administered from a dedicated fund distinct from the fund used to provide the credit to STEM and design awardees. The passage of House Bill 5200, Substitute A, as amended, removes the requirement of the second fund, and establishes that all branches of the Wavemaker Fellowship program are to be administered from one fund.

The new law extends the program’s sunset from December 31, 2023 to December 31, 2024. No incentives or credits shall be authorized after December 31, 2024.

Effective: 6/16/2023

Citation: [House Bill 5200, Substitute A, as amended](#), Article 7, Section 10

Affects: [Rhode Island General Laws Chapter 42-64.26](#)

Tax increment financing

The “Rhode Island Tax Increment Financing” program, under Rhode Island General Laws Chapter 42-64.21, is intended to stimulate business development and create new jobs in Rhode Island.

In general, under a tax increment financing (TIF) agreement, the Division of Taxation pays to the developer the incremental State revenues directly realized from projects or businesses operating in the TIF area. The taxes involved include the Rhode Island corporate income tax (Rhode Island General Laws Chapter 44-11), public service corporation tax (Chapter 44-13), bank excise tax (Chapter 44-14), insurance company gross premiums tax (Chapter 44-17), sales, use, and meals and beverage taxes (Chapters 44-18 and 44-19), and personal income tax (Chapter 44-30).

The new law extends the program’s sunset from December 31, 2023 to December 31, 2024. The Rhode Island Commerce Corporation shall enter into no tax increment financing agreement after December 31, 2024.

Effective: 6/16/2023

Citation: [House Bill 5200, Substitute A, as amended](#), Article 7, Section 5

Affects: [Rhode Island General Laws Chapter 42-64.21](#)

Hospital licensing fee

STATE FISCAL YEAR 2023: The hospital licensing fee for the State’s Fiscal Year 2023 is equal to 5.42% of the net patient services revenue of every hospital for the hospital’s first fiscal year ending on or after January 1, 2021, except that the license fee for all hospitals located in Washington County, Rhode Island, shall be discounted by 37%. Every hospital shall pay the licensing fee to the Division of Taxation on or before June 30, 2023.

STATE FISCAL YEAR 2024: The hospital licensing fee for the State’s Fiscal Year 2024 will have three (3) tiers with differing fees based on inpatient and outpatient net patient-services revenue. The Executive Office of Health and Human Services, in consultation with the Tax Administrator, shall identify the hospitals in each tier, subject to the definitions in statute, by July 15, 2023, and shall notify each hospital of its tier by August 1, 2023.

Tier 1: Tier 1 is composed of hospitals that do not meet the description of either Tier 2 or Tier 3.

- The inpatient hospital licensing fee for Tier 1 is equal to 13.12% of the inpatient net patient-services revenue derived from inpatient net patient-services revenue of every Tier 1 hospital.
- The outpatient hospital licensing fee for Tier 1 is equal to 13.30% of the net patient-services revenue derived from outpatient net patient-services revenue of every Tier 1 hospital.

Tier 2: Tier 2 is composed of High Medicaid/Uninsured Cost Hospitals and Independent Hospitals.

- The inpatient hospital licensing fee for Tier 2 is equal to 2.63% of the inpatient net patient-services revenue derived from inpatient net patient-services revenue of every Tier 2 hospital.
- The outpatient hospital licensing fee for Tier 2 is equal to 2.66% of the outpatient net patient-services revenue derived from outpatient net patient-services revenue of every Tier 2 hospital.

Tier 3: Tier 3 is composed of hospitals that are Medicare-designated Low Volume hospitals and rehabilitative hospitals.

- The inpatient hospital licensing fee for Tier 3 is equal to 1.31% of the inpatient net patient-services revenue derived from inpatient net patient-services revenue of every Tier 3 hospital.
- The outpatient hospital licensing fee for Tier 3 is equal to 1.33% of the outpatient net patient-services revenue derived from outpatient net patient-services revenue of every Tier 3 hospital.

State-government owned and operated hospitals: There is also a hospital licensing fee for Fiscal Year 2024 related to state-government owned and operated hospitals in Rhode Island. The hospital licensing fee for these entities is equal to 5.25% of the net patient-services revenue of every hospital for the hospital's first fiscal year ending on or after January 1, 2022.

Every hospital shall pay the licensing fee to the Tax Administrator before June 30 of each fiscal year, and payments shall be made by electronic means, and every hospital shall file a return on or before August 1, 2023.

STATE FISCAL YEAR 2025: The hospital licensing fee for the State's Fiscal Year 2025 will be the same as the hospital licensing fee for the State's Fiscal Year 2024.

Effective: 6/16/2023

Citation: [House Bill 5200, Substitute A, as amended](#), Article 9, Section 1

Affects: [Rhode Island General Laws Section 23-17-38.1](#)

Expansion of musical and theatrical production tax credits

In 2012, Rhode Island's "Motion Picture Production/Film Tax Credit" program was expanded to include musical and theatrical productions.⁵ With the expansion of this program, musical and theatrical productions became eligible for a tax credit based on provisions set in statute that function similarly to those of the film tax credit.⁶

A tax credit equal to 30% of the total production and performance expenditures and transportation expenditures for the accredited theater production is allowed under statute. The production budget minimum is \$100,000, with a maximum credit of \$5,000,000, and is limited to certified production costs directly attributable to certain activities within the state. A maximum \$15,000,000 is available every tax year for film and musical and theatrical production tax credits.

⁵ P.L. 2012, ch. 241, art. 21: <http://webserver.rilegislature.gov//Statutes/TITLE44/44-31.3/44-31.3-2.htm>

⁶ R.I. Gen. Laws § 44-31.3-2: <http://webserver.rilegislature.gov//Statutes/TITLE44/44-31.3/44-31.3-2.htm>

The credit is allowed against the tax for the taxable period in which the credit is earned and can be carried forward for a maximum of three succeeding tax years.

The passage of Senate Bill 464, Substitute A, and House Bill 5801 adds productions eligible for the credit. It includes a "national touring production" to the productions that are considered an "accredited theater production" for purposes of musical and theatrical production tax credits.

The new law extends the program's sunset from July 1, 2024 to July 1, 2027. No credits shall be issued unless the production received initial certification prior to July 1, 2027.

Effective: 6/23/2023

Citation: [Senate Bill 464, Substitute A](#) & [House Bill 5801](#)

Affects: Rhode Island General Laws Sections [44-31.3-2](#) and [44-31.3-4](#)

Cannabis exemption

During the 2022 legislative session, Rhode Island legalized adult recreational use of cannabis. The passage of that law implemented a state and local cannabis excise tax, to be remitted to the Division of Taxation.

These taxes are imposed upon the sale of cannabis and cannabis products by a licensed cannabis retailer, and are in addition to other Rhode Island taxes, including sales and use tax. When cannabis is sold by the retailer to anyone other than a cannabis establishment, the cannabis product is subject to state sales and use tax, a 10% state excise tax, and a 3% local excise tax. The State will collect and distribute the local cannabis excise tax on behalf of the municipalities in which the cannabis product is delivered to purchasers.

The State cannabis excise and local cannabis excise taxes do not apply to the sale of cannabis products by a medical marijuana treatment center to entities that hold a compassion center permit, such as cardholders and caregivers.

The passage of House Bill 5981 and Senate Bill 707 exempts adult use cannabis sold in rolling papers from additional taxation as cigarettes under Rhode Island General Laws Chapter 44-20 relating to taxes on cigarettes and other tobacco products.⁷

Effective: 6/22/2023

Citation: [House Bill 5981](#) & [Senate Bill 707](#)

Affects: [Rhode Island General Laws Chapter 44-20](#)

Peer-to-Peer car sharing

The passage of this law repeals Chapter 27-8.3 of the General Laws entitled "Peer-To-Peer Car Sharing Program [Effective April 1, 2023]."

⁷ Taxation under Rhode Island General Laws Chapter 44-20 relates to taxes on cigarettes and other tobacco products

Effective: 6/22/2023

Citation: [Senate Bill 1, Substitute B](#) & [House Bill 6233, Substitute A](#)

Affects: [Rhode Island General Laws Chapter 27-8.3](#)

Identification Cards

On June 28, 2022, Governor Daniel J. McKee signed into law Senate Bill 2006, Substitute A, as amended, allowing the Rhode Island Division of Motor Vehicles (DMV) to issue driving privilege cards and driving privilege permits to applicants unable to establish legal presence in the United States. The applicant must have verification from the Division of Taxation that the applicant has either filed or been claimed as a dependent on a Rhode Island resident personal income tax return in the prior tax year.

Senate Bill 129, Substitute A, as amended, effective January 1, 2024, amends this law to allow the DMV to also issue a state identification card to residents unable to establish lawful presence in the United States upon proof of residence in this state and a tax identification number.

Effective: 1/1/2024

Citation: [Senate Bill 129, Substitute A, as amended](#)

Affects: [Rhode Island General Laws Chapter 31-10.4](#)

Tax incentive reporting changes

The passage of Senate Bill 713, Substitute A, as amended, and House Bill 5840, Substitute A, signed by Governor Daniel J. McKee on June 22, 2023, streamlines tax incentive reporting. This law impacts certain Division of Taxation reporting requirements, along with some reporting requirements of the Department of Revenue, Office of Revenue Analysis.

Those provisions impacting reporting by the Division of Taxation include:

- Elimination of the reporting requirement for Rhode Island Economic Development Corporation Project Status under Rhode Island General Laws Section 42-64-10, the Distressed Areas Economic Revitalization Act under Section 42-64.3-6.1, and the Anchor Institution Tax Credit under 42-64.30-10. These programs are no longer in use and the reporting requirements are extraneous.
- Requiring the Division's annual reports for the Rebuild Rhode Island Tax Credit under Rhode Island General Laws Section 42-64.20-9, and the Rhode Island New Qualified Jobs Incentive Act 2015 under Section 44-48.3-13 be made available on the Division of Taxation website.
- Replacing the Division with the Commerce Corporation as the agency that will provide the Governor with the sum, if any, to be appropriated to fund the Rhode Island Tax Increment Financing program under Rhode Island General Laws Section 42-64.21-8.

Effective: 6/22/2023

Citation: [Senate Bill 713, Substitute A, as amended](#) & [House Bill 5840, Substitute A](#)

Affects: [Rhode Island General Laws Chapter 42-64](#)



This document is an informal summary of recently enacted Rhode Island legislation and is for general information purposes only. It is not a substitute for the Rhode Island General Laws, or for Rhode Island Division of Taxation regulations, rulings, or notices. Citations listed in this document are from the original legislative text and are subject to revision. Some of the citations included in this publication refer to existing statutes that have been amended.

Neena S. Savage

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STATE OF RHODE ISLAND

Division of Taxation

Department of Revenue