

2017 Rhode Island General Laws
Title 44 - Taxation
Chapter 44-30 - Personal Income Tax
Section 44-30-6 - Meaning of terms.

Universal Citation: RI Gen L § 44-30-6 (2017)

§ 44-30-6. Meaning of terms.

Any term used in the Rhode Island personal income tax law shall have the same meaning as when used in a comparable context in the laws of the United States relating to federal income taxes, unless a different meaning is clearly required. Any reference to the laws of the United States means the provisions of the Internal Revenue Code of 1954, and amendments thereto thereto, and other provisions of the laws of the United States relating to federal income taxes for the same taxable year, except that if this reference should ever be declared unconstitutional then to the provisions that existed on January 1, 1972.

History of Section.

(P.L. 1971, ch. 8, art. 1, § 1; P.L. 1972, ch. 155, art. 1, § 1.)