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ACLU OF RI POSITION: AMEND

**TESTIMONY ON 21-H 5121, RELATING TO TAXATION
February 24, 2021**

The ACLU of RI supports the concept behind this bill, which would allow people who volunteer for non-profit organizations or municipal departments to claim a tax deduction for volunteer time served. This financially rewarding recognition of public service, especially in light of the many other tax deductions offered in the law, is a very positive one.

At the same time, we feel it is critical to emphasize the important First Amendment issues raised for the Department of Administration in determining whether any person's particular community service "confer[s] a sufficient benefit to the community so as to warrant designation as an entity eligible to issue credits under this section." This rather broad and open-ended standard of qualification creates the potential for great mischief as the DOA is placed in the position of deciding which non-profit organizations, and the community service opportunities they offer, truly provide a "sufficient" benefit to the community. There is a great danger of arbitrary – and potentially ideological – decision-making, however unconscious, that can be put into play under such criteria.

We recognize that the bill requires the DOA to adopt regulations to implement the bill, but we believe it would be more appropriate for the legislation itself to address the issue directly and help avert any future problems with implementation.

Thank you for considering our views.

Submitted by: Steven Brown, Executive Director