

DR Rhode Island Department of Revenue
Division of Taxation

Via Electronic Mail

May 20, 2025

The Honorable Marvin L. Abney
Chair, House Committee on Finance
Rhode Island State House
Providence, RI 02903

RE: Letter Regarding House Bill 6277 – An Act Relating to State Affairs and Government – Stay Invested in Rhode Island Wavemaker Fellowships

Dear Chair Abney:

I am writing on behalf of the Rhode Island Department of Revenue, Division of Taxation (“Division”), to: i) express concerns regarding issues with proposed House Bill 6277 as currently drafted; ii) explain the background and current statutory context in order to clarify the intended and unintended consequences of this bill; and iii) make recommendations and request your support in implementing those recommendations.

This letter is not intended as a position in support of or opposition to the bill, but only as recommendations on drafting to provide clarity in the bill and to aid tax administration and compliance.

As you know, this bill would amend R.I. Gen. Laws § 42-64.26-3 to add to the definition of “[f]ull-time employee” a healthcare applicant as defined therein who “works or professionally provides healthcare services for a minimum of thirty-five (35) hours per week in the State of Rhode Island” with other qualifying requirements. The definition of “[h]ealthcare applicant” is also amended to add eligibility language in line with the bill’s goals. The bill is set to take effect upon passage.

As the bill is currently drafted, the definition of “[f]ull-time employee” may cause ambiguity concerns. Subsection 8(i) does not include the eligibility requirement that an applicant work “in the State of Rhode Island” while it is contained in proposed Subsections 8(ii) and (10). This could result in a lack of clarity and disparate treatment between healthcare applicants and other non-healthcare applicants. Further, Subsection (5)(ii) already includes the eligibility requirement that an applicant work for “a Rhode Island-based employer.” Therefore, the Division respectfully requests that the phrase “in the State of Rhode Island” be removed from proposed Subsections 8(ii) and (10) as it is unnecessary and causes ambiguity.

The Division takes no position with respect to the remainder of the proposed legislation. Rather, the Division is concerned solely with the issues of clarity, tax compliance, and tax administration. As such, the Division respectfully suggests that the bill be redrafted for clarity.

I look forward to working with you to address the issues raised in this letter and appreciate your consideration.

Very truly yours,



Neena S. Savage
Tax Administrator

cc: The Honorable Members of the House Committee on Finance
(via: HouseFinance@rilegislature.gov)
The Honorable Jennifer Boylan (via: rep-boylan@rilegislature.gov)
Nicole McCarty, Esquire, Chief Legal Counsel to the Speaker of the House
Lynne Urbani, Director of House Policy
Thomas A. Verdi, Director, Department of Revenue