SENATE DOCKET, NO. 260 FILED ON: 1/19/2011

SENATE . . . . . No. 1412

The Commonwealth of Massachusetts

PRESENTED BY:

Steven A. Baddour

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying:

An Act to create an income tax deduction for school fees..

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Steven A. Baddour	☐ *[District]* ☐
Sean Garballey	*23rd Middlesex*

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SENATE . . . . . No. 1412

By Mr. Baddour, a petition (accompanied by bill, Senate, No. 1412) of Steven A. Baddour and Sean Garballey for legislation to create an income tax deduction for school fees. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
SENATE
, NO. *1225* OF 2009-2010.]

The Commonwealth of Massachusetts

An Act to create an income tax deduction for school fees..

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Section 3 of Chapter 62 of the General Laws is hereby amended to add the following new subsection:

B. (a) (14). In addition to any other deduction from Part B income so-called, a taxpayer may deduct any fee paid to a municipality or public school district for the purpose of transportation for a student to or from a public school, participation by a student in an athletic, academic, enrichment or student activity program at a public school. The Commissioner of Revenue is authorized to promulgate regulations under this sub-section.