SENATE DOCKET, NO. 1148 FILED ON: 1/20/2011

SENATE . . . . . No. 1446

The Commonwealth of Massachusetts

PRESENTED BY:

James B. Eldridge

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 encouraging lawyers to practice public interest law.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
James B. Eldridge	
	☐ *[District]*
	☐

SENATE DOCKET, NO. 1148 FILED ON: 1/20/2011

SENATE . . . . . No. 1446

By Mr. Eldridge, a petition (accompanied by bill, Senate, No. 1446) of James B. Eldridge for legislation to encourage lawyers to practice public interest law. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
SENATE
, NO. *1267* OF 2009-2010.]

The Commonwealth of Massachusetts

An Act encouraging lawyers to practice public interest law.

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 6 of chapter 62 of the General Laws is hereby amended by inserting after subsection (k) the following new subsection:-

(L) A taxpayer shall be allowed a credit against the tax liability imposed by this chapter, equal to the gross amount of the tuition incurred by the taxpayer if such person is the graduate of a law school that has been approved by the state and the Association of American Law Schools, the American Bar Association, or both and is practicing public interest law within the state. Practice of public interest law shall include but not be limited to, practice at legal services corporations, public defenders offices, district attorneys offices, attorney generals offices and employment with other 501(c)(3) non-profit organizations. If the amount of the credit allowed hereunder exceeds the taxpayer's liability, the commissioner shall treat such excess as an overpayment and shall pay the taxpayer the amount of such excess.