

**SENATE . . . . . No. 1345**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

**Bruce E. Tarr**

*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 bill:

**An Act establishing a commuter tax deduction**

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Bruce E. Tarr	First Essex and Middlesex
Richard R. Tisei	Middlesex and Essex
Michael R. Knapik	Second Hampden and Hampshire
Robert L. Hedlund	Plymouth and Norfolk
Scott P. Brown	Norfolk, Bristol and Middlesex

# The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

## AN ACT ESTABLISHING A COMMUTER TAX DEDUCTION.

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

1           SECTION 1. Section 3 of Chapter 62 of the General Laws is hereby amended by  
2 inserting after subsection B.(a)(15) the following subsection:-  
3           “(16) Amounts expended by an individual for fuel used pursuant to commuting to and from his  
4 place of work or education or commuting for the purpose of seeking work. In the case of a single  
5 person or a married person filing a separate return or a head of household, this deduction shall  
6 apply only to the portion of the expended amount that exceeds \$1500, and the total amount  
7 deducted shall not exceed \$4500. In the case of a married couple filing a joint return, this  
8 deduction shall apply only to the portion of the amount expended by each individual that exceeds  
9 \$1500, and the total amount deducted shall not exceed \$4500 for each individual. The  
10 commissioner of revenue shall adopt regulations necessary for the implementation of this  
11 section.