HOUSE No. 2613

The Commonwealth of Massachusetts

PRESENTED BY:

Paul McMurtry and Aaron Vega

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 adoption of the accompanying bill:

An Act establishing a tax deduction for teachers purchasing school supplies.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: | DATE ADDED: |
|---------------------|-------------------|-------------|
| Paul McMurtry | 11th Norfolk | 1/13/2015 |
| Aaron Vega | 5th Hampden | 1/14/2015 |
| James Arciero | 2nd Middlesex | 2/1/2015 |
| Gailanne M. Cariddi | 1st Berkshire | 1/15/2015 |
| Leah Cole | 12th Essex | 1/15/2015 |
| Stephen L. DiNatale | 3rd Worcester | 1/30/2015 |
| Shawn Dooley | 9th Norfolk | 1/26/2015 |
| James J. Dwyer | 30th Middlesex | 1/26/2015 |
| Lori A. Ehrlich | 8th Essex | 2/1/2015 |
| Carole A. Fiola | 6th Bristol | 2/3/2015 |
| Sean Garballey | 23rd Middlesex | 1/19/2015 |
| Carmine L. Gentile | 13th Middlesex | 1/28/2015 |
| Paul R. Heroux | 2nd Bristol | 1/29/2015 |
| Kate Hogan | 3rd Middlesex | 2/3/2015 |
| Mary S. Keefe | 15th Worcester | 1/29/2015 |
| Peter V. Kocot | 1st Hampshire | 1/15/2015 |
| Jason M. Lewis | Fifth Middlesex | 1/29/2015 |
| Leonard Mirra | 2nd Essex | 1/28/2015 |

| Shaunna L. O'Connell | 3rd Bristol | 1/31/2015 |
|----------------------|--------------------------------|-----------|
| Elizabeth A. Poirier | 14th Bristol | 1/22/2015 |
| Denise Provost | 27th Middlesex | 1/23/2015 |
| Richard J. Ross | Norfolk, Bristol and Middlesex | 2/2/2015 |
| Jeffrey N. Roy | 10th Norfolk | 1/25/2015 |
| Michael F. Rush | Norfolk and Suffolk | 2/3/2015 |
| Ellen Story | 3rd Hampshire | 1/20/2015 |
| Bruce E. Tarr | First Essex and Middlesex | 2/2/2015 |
| Jose F. Tosado | 9th Hampden | 1/21/2015 |
| Timothy R. Whelan | 1st Barnstable | 1/21/2015 |

HOUSE No. 2613

By Messrs. McMurtry of Dedham and Vega of Holyoke, a petition (accompanied by bill, House, No. 2613) of Paul McMurtry, Aaron Vega and others relative to exempting certain school supply expenses of elementary and secondary school teachers from the income tax. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION SEE HOUSE, NO. *3402* OF 2013-2014.]

The Commonwealth of Massachusetts

In the One Hundred and Eighty-Ninth General Court (2015-2016)

An Act establishing a tax deduction for teachers purchasing school supplies.

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. Paragraph (a) of part B of section 3 of chapter 62 of the | General Laws, as |
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2 appearing in the 2010 Official Edition, is hereby amended by adding the following

3 subparagraph:-

4 (16) An amount as described in section 62(a)(2)(D) of the Code for certain expenses of

5 elementary and secondary school teachers, only to the extent the amount is not otherwise

6 deducted under subparagraph (7).

7 SECTION 2. Section 1 shall be effective for tax years beginning on or after January 1,
8 2013.