

**HOUSE . . . . . No. 2818**

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Nine**  
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An Act to create an income tax deduction for municipal and 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:*

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

3 B.(a) (14). In addition to any other deduction from Part B income so-called, a taxpayer  
4 may deduct any fee paid to a municipality or public school district for the purpose of  
5 transportation for a student to or from a public school, participation by a student in an athletic,  
6 academic, enrichment or student activity program at a public school, or fee paid for the purpose  
7 of trash pickup or disposal, either paid directly to the municipality or for participation in a “pay  
8 as you throw” trash pickup program, so-called. The Commissioner of Revenue is authorized to  
9 promulgate regulations under this sub-section.