

HOUSE No. 2926

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act providing a tax credit for volunteer services in the public or private schools by certain persons..

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. Chapter 63 of the General Laws is hereby amended by inserting after 31F
2 the following section:-

3 Section 31H. A domestic or foreign corporation shall be allowed against its excise
4 under this chapter a credit equal to the daily salary of an employee who provides voluntary
5 services at a public elementary, secondary, or vocational-technical school to assist the
6 improvement of a student’s or school’s educational program for each day of service. This credit
7 shall be equally applied to applicable non profit organizations of the Commonwealth, as well as
8 individuals on their personal Income Tax returns who are legitimate actors, living historians, or
9 reenactors, equivalent to their normal and regular fees charged for their performances.