

HOUSE No. 3945

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to tax audits for Meals on Wheels volunteers..

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 6 of chapter 62 of the General Laws, as appearing in the 2006
2 Official Edition, is hereby amended by adding the following subsection:-

3 (m) A credit shall be allowed against taxes imposed by this chapter for Meals on Wheels
4 volunteers providing meal transportation based on the federal standard mileage rate set by the
5 internal revenue service. For such volunteers who do not pay or file taxes under this chapter, they
6 shall receive credit in the form of a direct referral.