

# SENATE . . . . . No. 1225

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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 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. The Commissioner of  
7 Revenue is authorized to promulgate regulations under this sub-section.