

SENATE No. 1345

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act establishing a commuter tax deduction.

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 by
2 inserting after subsection B.(a)(15) the following subsection:-

3 “(16) Amounts expended by an individual for fuel used pursuant to commuting to and
4 from his place of work or education or commuting for the purpose of seeking work. In the case
5 of a single person or a married person filing a separate return or a head of household, this
6 deduction shall apply only to the portion of the expended amount that exceeds \$1500, and the
7 total amount deducted shall not exceed \$4500. In the case of a married couple filing a joint
8 return, this deduction shall apply only to the portion of the amount expended by each individual
9 that exceeds \$1500, and the total amount deducted shall not exceed \$4500 for each individual.

10 The commissioner of revenue shall adopt regulations necessary for the implementation of this
11 section.