

SENATE No. 1350

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to a student transportation fee tax credit..

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) Any taxpayer who maintains a household which includes as a member one or more
4 individuals who are pupils enrolled in a public school shall be allowed a credit against the tax
5 liability imposed by this chapter equal to fifty per cent or five hundred dollars, whichever is
6 lesser, of the net expenditures for fees paid in connection with student transportation provided
7 under section 68 of Chapter 71 of the general laws.