

SENATE No. 1351

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to tax deductions for student activities and athletics 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 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 activities authorized by section 47
7 of Chapter 71 of the general laws.