

SENATE No. 1365

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act Relative to Tax Credits for Student User 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. Subpart B of Section 3 of chapter 62 of the General Laws, as appearing in the
2 2006 Official Edition, is hereby amended at the end thereof by adding the following paragraph:-

3 (16) Any taxpayer with one or more dependents enrolled in a public school in the
4 Commonwealth shall be allowed a credit against the tax liability imposed by this chapter
5 equivalent to the total amount of fees paid for participation in school athletics and other student
6 extracurricular activities authorized under section 47 of chapter 71, or \$500, whichever is less.

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