

SENATE No. 1526

The Commonwealth of Massachusetts

PRESENTED BY:

Bruce E. Tarr

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act establishing a commuter tax deduction..

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Bruce E. Tarr</i>	
<i>Richard J. Ross</i>	<i>Norfolk, Bristol and Middlesex</i>
<i>Richard T. Moore</i>	
<i>James E. Timilty</i>	
<i>Karen E. Spilka</i>	

SENATE No. 1526

By Mr. Tarr, a petition (accompanied by bill, Senate, No. 1526) of Bruce E. Tarr, Richard J. Ross, Richard T. Moore, James E. Timilty and others for legislation to establish a commuter tax deduction. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1345 OF 2009-2010.]

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

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 3 of Chapter 62 of the General Laws is hereby amended by inserting after
2 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.