

**SENATE . . . . . No. 1548**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*James E. Timilty*

*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 relative to tax exemptions for school related expenses.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>James E. Timilty</i>	
<i>Sal N. DiDomenico</i>	<i>Middlesex and Suffolk</i>
<i>Bruce E. Tarr</i>	
<i>Robert L. Hedlund</i>	
<i>Karen E. Spilka</i>	
<i>David B. Sullivan</i>	<i>6th Bristol</i>
<i>James J. Dwyer</i>	<i>30th Middlesex</i>
<i>Chris Walsh</i>	<i>6th Middlesex</i>

**SENATE . . . . . No. 1548**

By Mr. Timilty, a petition (accompanied by bill, Senate, No. 1548) of James E. Timilty, Sal N. DiDomenico, Bruce E. Tarr, Robert L. Hedlund and other members of the General Court for legislation relative to tax exemptions for school related expenses. Revenue.

**The Commonwealth of Massachusetts**

**In the Year Two Thousand Eleven**

An Act relative to tax exemptions for school related expenses.

*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  
2 2008 Official Edition, is hereby amended by adding the following new subsections: -

3 (q) Any taxpayer who maintains a household which includes as a member one  
4 or more individuals who are pupils enrolled in a public school shall be allowed a credit against  
5 the tax liability imposed by this chapter equal to fifty per cent or five hundred dollars, whichever  
6 is 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.

8 (r) Any taxpayer who maintains a household which includes as a member one  
9 or more individuals who are pupils enrolled in a public school shall be allowed a credit against  
10 the tax liability imposed by this chapter equal to fifty per cent or five hundred dollars, whichever  
11 is lesser, of the net expenditures for fees paid in connection with activities authorized by section  
12 47 of Chapter 71 of the general laws.

13                               SECTION 2. Section 6 of chapter 64H of the General Laws, as appearing in  
14 the 2008 Official Edition, is hereby amended by adding at the end thereof the following new  
15 paragraph:- “(yy) Sales of children’s books, so called.”