

SENATE No. 1447

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>Bristol and Norfolk</i>
<i>Daniel B. Winslow</i>	<i>9th Norfolk</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>

SENATE No. 1447

By Mr. Timilty, a petition (accompanied by bill, Senate, No. 1447) of James E. Timilty, Daniel B. Winslow and Bruce E. Tarr for legislation relative to tax exemptions for school related expenses. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1548 OF 2011-2012.]

The Commonwealth of Massachusetts

In the Year Two Thousand Thirteen

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 2010 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 2010 Official Edition, is hereby amended by adding at the end thereof the following new
15 paragraph:- “ (yy) Sales of children’s books, so called.”