

# HOUSE . . . . . No. 2520

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## The Commonwealth of Massachusetts

PRESENTED BY:

*Colleen M. Garry*

*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 to grant state income tax exemption for school fees.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Colleen M. Garry</i>	<i>36th Middlesex</i>	<i>1/14/2015</i>

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By Miss Garry of Dracut, a petition (accompanied by bill, House, No. 2520) of Colleen M. Garry relative to an income tax deduction for certain school expenses. Revenue.

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## The Commonwealth of Massachusetts

\_\_\_\_\_  
In the One Hundred and Eighty-Ninth General Court  
(2015-2016)  
\_\_\_\_\_

An Act to grant state income tax exemption for school 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 3 of Chapter 62 of the General Laws is hereby amended to add the  
2 following new subsection:

3           B.(a) (17). In addition to any other deduction from Part B income so-called, a taxpayer  
4 may deduct any fee paid to a municipality or public school district for the purpose of  
5 transportation for a student to or from a public school, and/or participation by a student in an  
6 athletic, academic, enrichment or student activity program at a public school.”