

**HOUSE . . . . . No. 1574**

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The Commonwealth of Massachusetts

PRESENTED BY:

*David Paul Linsky and Alice Hanlon Peisch*

*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 create an income tax deduction for municipal and school fees.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>David Paul Linsky</i>	<i>5th Middlesex</i>	<i>1/10/2017</i>
<i>Alice Hanlon Peisch</i>	<i>14th Norfolk</i>	<i>2/2/2017</i>
<i>Carolyn C. Dykema</i>	<i>8th Middlesex</i>	<i>2/2/2017</i>
<i>Leonard Mirra</i>	<i>2nd Essex</i>	<i>1/17/2018</i>
<i>John W. Scibak</i>	<i>2nd Hampshire</i>	<i>1/17/2018</i>
<i>Steven S. Howitt</i>	<i>4th Bristol</i>	<i>1/17/2018</i>
<i>James J. Dwyer</i>	<i>30th Middlesex</i>	<i>1/17/2018</i>
<i>Carmine L. Gentile</i>	<i>13th Middlesex</i>	<i>1/17/2018</i>

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By Representatives Linsky of Natick and Peisch of Wellesley, a petition (accompanied by bill, House, No. 1574) of David Paul Linsky, Alice Hanlon Peisch and others for legislation to create an income tax deduction for municipal and school fees. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2590 OF 2015-2016.]

The Commonwealth of Massachusetts

\_\_\_\_\_  
**In the One Hundred and Ninetieth General Court  
(2017-2018)**  
\_\_\_\_\_

An Act to create an income tax deduction for municipal and 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, participation by a student in an athletic,  
6 academic, enrichment or student activity program at a public school, or fee paid for the purpose  
7 of trash pickup or disposal, either paid directly to the municipality or for participation in a “pay  
8 as you throw” trash pickup program, so-called. The Commissioner of Revenue is authorized to  
9 promulgate regulations under this sub-section.