

**SENATE . . . . . No. 1554**

---

**The Commonwealth of Massachusetts**

\_\_\_\_\_

PRESENTED BY:

***Jason M. Lewis, (BY REQUEST)***

\_\_\_\_\_

*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 for a grade improvement tax credit.

\_\_\_\_\_

PETITION OF:

NAME:

*Vincent Lawrence Dixon*

DISTRICT/ADDRESS:

*60 Lake Street – Unit N Winchester, Mass.  
01890*

**SENATE . . . . . No. 1554**

---

By Mr. Lewis (by request), a petition (accompanied by bill, Senate, No. 1554) of Vincent Lawrence Dixon for legislation for a grade improvement tax credit. Revenue.

---

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1512 OF 2015-2016.]

**The Commonwealth of Massachusetts**

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

An Act for a grade improvement tax credit.

*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. The Massachusetts General Laws are hereby amended by inserting the  
2 following new chapter:-

3 Chapter 78B. Grade Improvement Tax Credit

4 Section 1. An Act to create a Grade Improvement Tax Credit (GITC), under the Laws of  
5 Massachusetts, providing for a Tax Credit to certain qualified individuals, for specific assistance  
6 in helping individuals to improve their grade level of academic achievement.

7 Section 2. As individuals become literate, many prove to have the desire to improve  
8 themselves further. Many individuals have described certain weak bridging characteristics, in  
9 accessing learning school curriculums, that they may not have been exposed to. This Tax Credit

10 is designed to facilitate the encouragement of competent volunteers, and their connection with  
11 those desiring continued improvement, in their knowledge and skills.

12           Section 3. Each person wishing to improve their grade level, should be tested for their  
13 level of competence, by reasonable standards to be established. Each existing grade level  
14 competent person, who wishes to participate in helping to improve grade level, can register their  
15 willingness to do so, through various recognized educational organizations.

16           Section 4. A Grade Improvement Tax Credit, shall be created. Any person being brought  
17 to an improvement of at least one grade, shall also accrue to their Assisting Sponsor (AS) a  
18 Grade Improvement Tax Credit, of no less than \$750, and up to \$2200, such amount to be  
19 adjustable based on further analysis.

20           Section 5. Appropriate standards shall be set by the Massachusetts Department of  
21 Education, identifying the standards to be used, in approving those individuals, who wish to  
22 assist other individuals to improve their grade level of capability.

23           Section 6. Other relevant standards, and regulations, shall be established. Detailed  
24 recording of the results of this program, shall be kept, and regularly analyzed, so that the  
25 program may be measured, improved, and adjusted for effectiveness.