

SENATE No. 1570

The Commonwealth of Massachusetts

PRESENTED BY:

Mark C. Montigny

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 increase the commuter tax deduction to reflect rising costs.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: | |
|--------------------------|---------------------------------------|------------------|
| <i>Mark C. Montigny</i> | <i>Second Bristol and Plymouth</i> | |
| <i>Keiko M. Orrall</i> | <i>12th Bristol</i> | <i>1/31/2017</i> |
| <i>Richard J. Ross</i> | <i>Norfolk, Bristol and Middlesex</i> | <i>2/1/2017</i> |
| <i>Sal N. DiDomenico</i> | <i>Middlesex and Suffolk</i> | <i>2/3/2017</i> |

SENATE No. 1570

By Mr. Montigny, a petition (accompanied by bill, Senate, No. 1570) of Mark C. Montigny, Keiko M. Orrall, Richard J. Ross and Sal N. DiDomenico for legislation to increase the commuter tax deduction to reflect rising costs. Revenue.

The Commonwealth of Massachusetts

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

An Act to increase the commuter tax deduction to reflect rising costs.

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(B)(a)(15) of Chapter 62 of the General Laws, as appearing in the
2 2014 Official Edition, is hereby amended by replacing the paragraph with the following:--

3 Amounts expended by an individual for tolls paid for through a Fast Lane account or for
4 weekly or monthly transit commuter passes for Massachusetts Bay Transit Authority transit, bus,
5 commuter rail or commuter boat, not including amounts reimbursed by an employer or
6 otherwise. In the case of a single person or a married person filing a separate return or a head of
7 household, this deduction shall apply only to the portion of the expended amount that exceeds
8 \$150, and the total amount deducted shall not exceed \$1000. In the case of a married couple
9 filing a joint return, this deduction shall apply only to the portion of the amount expended by
10 each individual that exceeds \$150, and the total amount deducted shall not exceed \$1000 for
11 each individual. Individuals purchasing weekly or monthly passes for the commuter rail may
12 deduct an additional 10 percent of their yearly costs, not to exceed an additional \$500 deducted

13 for each individual. The commissioner of revenue shall adopt regulations necessary for the
14 implementation of this section.