

**HOUSE . . . . . No. 2473**

---

**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 and charges.

PETITION OF:

NAME:

*Colleen M. Garry*

DISTRICT/ADDRESS:

*36th Middlesex*

**HOUSE . . . . . No. 2473**

---

---

By Miss Garry of Dracut, a petition (accompanied by bill, House, No. 2473) of Colleen M. Garry relative to an income tax deduction for certain school expenses. Revenue.

---

---

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 1520 OF 2017-2018.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-First General Court  
(2019-2020)**  
\_\_\_\_\_

An Act to grant state income tax exemption for school fees and charges.

*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.”