

HOUSE No. 2907

The Commonwealth of Massachusetts

PRESENTED BY:

William C. Galvin, (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 creating a tax credit for remote learning expenses.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Rebecca Campbell</i>	<i>49 Indian Ln Canton, MA 02021</i>	<i>2/9/2021</i>

HOUSE No. 2907

By Mr. Galvin of Canton (by request), a petition (accompanied by bill, House, No. 2907) of Rebecca Campbell for legislation to create a tax credit for remote learning expenses. Revenue.

The Commonwealth of Massachusetts

In the One Hundred and Ninety-Second General Court
(2021-2022)

An Act creating a tax credit for remote learning expenses.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to provide tax credits to parents of elementary and secondary school students who have accumulated costs associated with remote learning expenses as a result of the declared State of Emergency due to COVID-19, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

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.

2 Chapter 62 of the General Laws is hereby amended by inserting after Section 6 ½, the
3 following section:-

4 Section 6 ¼. Remote Learning Expenses Tax Credit

5 SECTION 2. Definitions

6 (a) As used in this section the following words shall have the following meanings:-

7 “State of Emergency”, emergency order and guidance declared in the Commonwealth on
8 March 10, 2020 to respond to the 2019 novel coronavirus outbreak, also known as COVID-19

“Remote Learning”, learning conducted where the student and the educator are not physically present in a traditional classroom environment but rather through the use of technology, including but not limited to discussion boards, video conferencing, and online assessments

“Remote Learning Expenses”, educational expenses accumulated by parents of elementary or secondary school students who have utilized remote learning during the 2019 novel coronavirus declared state of emergency

“Eligible Expenditure”, costs associated with remote learning expenses to support remote learning including but not limited to:

(i) a personal computer with internet access; a router or hotspot; monthly expenses for internet access; a printer and its supportive accessories; desks and desk chairs

SECTION 3. Remote Learning Expenses Tax Credit.

(a) A credit of no less than 50 percent of the total cost and not exceeding \$750 shall be allowed against the taxes due for remote learning expenses of eligible expenditures during the taxable year.

(b) The credit under this Section shall not apply to expenditures incurred after orders preventing in-person instruction for elementary and secondary school students have been lifted

SECTION 4.

This Act shall take effect upon passage and shall expire one calendar year following the end of the declared state of emergency for the 2019 novel coronavirus.