

HOUSE No. 2914

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:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Colleen M. Garry</i>	<i>36th Middlesex</i>	<i>1/25/2021</i>
<i>David Allen Robertson</i>	<i>19th Middlesex</i>	<i>2/26/2021</i>

HOUSE No. 2914

By Miss Garry of Dracut, a petition (accompanied by bill, House, No. 2914) of Colleen M. Garry and David Allen Robertson relative to an income tax deduction for certain school expenses. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2473 OF 2019-2020.]

The Commonwealth of Massachusetts

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

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.”