

**HOUSE . . . . . No. 2914**

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**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.”