

HOUSE No. 4562

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, April 4, 2022.

The committee on Revenue to whom was referred the petition (accompanied by Senate, No. 1873) of Adam Gomez relative to expanding the commuter deduction to regional transit authority fares, a petition (accompanied by Senate, No. 1890) of John F. Keenan relative to commuter transit benefits, a petition (accompanied by Senate, No. 1922) of Mark C. Montigny to increase the commuter tax deduction to reflect rising costs, a petition (accompanied by House, No. 2886) of Patricia A. Duff expanding the commuter deduction to regional transit authority fares, a petition (accompanied by House, No. 3050) of Jeffrey N. Roy relative to commuter transit benefits, and a petition (accompanied by House, No. 3088) of Tommy Vitolo relative to commuter transit benefits, reports recommending that the accompanying bill (House, No. 4562) ought to pass.

For the committee,

MARK J. CUSACK.

HOUSE No. 4562

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

An Act relative to commuter transit benefits.

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 1 of Chapter 62 of the General Laws, as appearing in the 2018
2 Official Edition, is hereby amended, in subsection (c), by inserting after the figure “106,” the
3 following figures:-

4 132(f)(1)(D), 132(f)(2)(A), 132(f)(2)(C),

5 SECTION 2. Subsection (B)(a) of section 3 of Chapter 62 of the General Laws, as
6 appearing in the 2018 Official Edition, is hereby amended by striking out subparagraph (15) in
7 its entirety and inserting in place thereof the following:-

8 (15)(i) Amounts expended by an individual for tolls paid for through a Fast Lane account
9 or for weekly or monthly transit commuter passes for Massachusetts Bay Transit Authority
10 transit, bus, commuter rail or commuter boat, not including amounts reimbursed by an employer
11 or otherwise. In the case of a single person or a married person filing a separate return or a head
12 of household, this deduction shall apply only to the portion of the expended amount that exceeds
13 \$150, and the total amount deducted shall not exceed \$750. In the case of a married couple filing

14 a joint return, this deduction shall apply only to the portion of the amount expended by each
15 individual that exceeds \$150, and the total amount deducted shall not exceed \$750 for each
16 individual.

17 (ii) Amounts expended by an individual for fares paid for Regional Transit Authority
18 transit, not including amounts reimbursed by an employer or otherwise. In the case of a single
19 person or a married person filing a separate return or a head of household, this deduction shall
20 apply only to the portion of the expended amount that exceeds \$50, and the total amount
21 deducted shall not exceed \$750. In the case of a married couple filing a joint return, this
22 deduction shall apply only to the portion of the amount expended by each individual that exceeds
23 \$50, and the total amount deducted shall not exceed \$750 for each individual.

24 (iii) The commissioner of revenue shall adopt regulations necessary for the
25 implementation of this section.

26 SECTION 3. Section 1 and 2 shall be effective for tax years beginning on or after
27 January 1, 2022.