

SENATE No. 1918

The Commonwealth of Massachusetts

PRESENTED BY:

Jason M. Lewis, (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 for a grade improvement tax credit.

PETITION OF:

NAME:

Vincent Lawrence Dixon

DISTRICT/ADDRESS:

*60 Lake Street – Unit N Winchester, Mass.
01890*

SENATE No. 1918

By Mr. Lewis (by request), a petition (accompanied by bill, Senate, No. 1918) of Vincent Lawrence Dixon for legislation for a grade improvement tax credit. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1705 OF 2019-2020.]

The Commonwealth of Massachusetts

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

An Act for a grade improvement tax credit.

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. The Massachusetts General Laws are hereby amended by inserting the
2 following new chapter:
3 Chapter 78B. Grade Improvement Tax Credit
4 Section 1. An Act to create a Grade Improvement Tax Credit (GITC), under the Laws of
5 Massachusetts, providing for a Tax Credit to certain qualified individuals, for specific
6 assistance
7 in helping individuals to improve their grade level of academic achievement.
8 Section 2. As individuals become literate, many prove to have the desire to improve

9 themselves further. Many individuals have described certain weak bridging
10 characteristics, in
11 accessing learning school curriculums, that they may not have been exposed to. This Tax
12 Credit
13 is designed to facilitate the encouragement of competent volunteers, and their connection
14 with
15 those desiring continued improvement, in their knowledge and skills.

16 Section 3. Each person wishing to improve their grade level, should be tested for their
17 level of competence, by reasonable standards to be established. Each existing grade level
18 competent person, who wishes to participate in helping to improve grade level, can
19 register their
20 willingness to do so, through various recognized educational organizations; including
21 properly
22 accredited schools, and other appropriate organizations. Such organizations, may be
23 qualified,
24 and designated through appropriate regulations, by the Massachusetts Department of
25 Education.

26 Section 4. A Grade Improvement Tax Credit, shall be created. Any person being brought

27 to an improvement of at least one grade, shall also accrue to their Assisting Sponsor (AS)
28 a
29 Grade Improvement Tax Credit, of no less than \$750, and up to \$2200, such amount to be
30 adjustable based on further analysis, and those standards, and regulations of the
31 Massachusetts
32 Department of Education. These amounts may be adjusted from time to time, as are
33 modest, and
34 reflect reasonable inflation standards, such as the Consumer Price Index (CPI).
35 Section 5. Appropriate standards shall be set by the Massachusetts Department of
36 Education, identifying the standards to be used, in approving those individuals, who wish
37 to
38 assist other individuals to improve their grade level of capability.
39 Section 6. Other relevant standards, and regulations, shall be established. Detailed
40 recording of the results of this program, shall be kept, and regularly analyzed, so that the
41 program may be measured, improved, and adjusted for effectiveness.