The Commonwealth of Massachusetts

PRESENTED BY:

Bruce E. Tarr

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 deduction for remote learning.

PETITION OF:

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<th>NAME</th>
<th>DISTRICT/ADDRESS</th>
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<tr>
<td>Bruce E. Tarr</td>
<td>First Essex and Middlesex</td>
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An Act creating a tax deduction for remote learning.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. For purposes of this act the following shall be defined as

"Eligible Educator"-Kindergarten through grade 12 teacher, instructor, counselor, principal or aide who worked in a school for at least 900 hours during a school year.

"Qualified Expenses"-Necessary expenses paid for professional development courses taken related to the curriculum, books, supplies, equipment (including but not limited to computer and related equipment, software, services, and online educational resources), and for personal protective equipment, disinfectant, and other supplies used for the prevention of the spread of the 2019 novel coronavirus.

SECTION 2. Notwithstanding any general or special law to the contrary an educator licensed and working in the commonwealth in a elementary or secondary school shall be allowed to deduct up to $500 of qualified expenses if filing individually or $1,000 if filing jointly with a
spouse who is a qualified educator, provided that neither qualified educator can deduct more than 
$500 of their qualified expenses.

SECTION 3. This act shall expire on January 1, 2025.