

HOUSE No. 2797

The Commonwealth of Massachusetts

PRESENTED BY:

William C. Galvin, (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 creating a tax credit for remote learning expenses.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Rebecca Campbell</i>		<i>1/10/2023</i>

HOUSE No. 2797

By Representative Galvin of Canton (by request), a petition (accompanied by bill, House, No. 2797) of Rebecca Campbell for legislation to create a tax credit for remote learning expenses. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2907 OF 2021-2022.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Third General Court
(2023-2024)**

An Act creating a tax credit for remote learning expenses.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to provide tax credits to parents of elementary and secondary school students who have accumulated costs associated with remote learning expenses as a result of the declared State of Emergency due to COVID-19, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

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.

2 Chapter 62 of the General Laws is hereby amended by inserting after Section 6 ½, the
3 following section:-

4 Section 6 ¼. Remote Learning Expenses Tax Credit

5 SECTION 2. Definitions

6 (a) As used in this section the following words shall have the following meanings:-

7 “State of Emergency”, emergency order and guidance declared in the Commonwealth on
8 March 10, 2020 to respond to the 2019 novel coronavirus outbreak, also known as COVID-19

9 “Remote Learning”, learning conducted where the student and the educator are not
10 physically present in a traditional classroom environment but rather through the use of
11 technology, including but not limited to discussion boards, video conferencing, and online
12 assessments

13 “Remote Learning Expenses”, educational expenses accumulated by parents of
14 elementary or secondary school students who have utilized remote learning during the 2019
15 novel coronavirus declared state of emergency

16 “Eligible Expenditure”, costs associated with remote learning expenses to support remote
17 learning including but not limited to:

18 (i) a personal computer with internet access; a router or hotspot; monthly expenses for
19 internet access; a printer and its supportive accessories; desks and desk chairs

20 SECTION 3. Remote Learning Expenses Tax Credit.

21 (a) A credit of no less than 50 percent of the total cost and not exceeding \$750 shall be
22 allowed against the taxes due for remote learning expenses of eligible expenditures during the
23 taxable year.

24 (b) The credit under this Section shall not apply to expenditures incurred after orders
25 preventing in-person instruction for elementary and secondary school students have been lifted

26 SECTION 4.

27 This Act shall take effect upon passage and shall expire one calendar year following the
28 end of the declared state of emergency for the 2019 novel coronavirus.