

**HOUSE . . . . . No. 2868**

---

**The Commonwealth of Massachusetts**

\_\_\_\_\_

PRESENTED BY:

***David Paul Linsky***

\_\_\_\_\_

*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 create an income tax deduction for municipal and school fees.

\_\_\_\_\_

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>David Paul Linsky</i>	<i>5th Middlesex</i>	<i>1/19/2023</i>

**HOUSE . . . . . No. 2868**

By Representative Linsky of Natick, a petition (accompanied by bill, House, No. 2868) of David Paul Linsky for legislation to create an income tax deduction for municipal and school fees. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2980 OF 2021-2022.]

**The Commonwealth of Massachusetts**

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

An Act to create an income tax deduction for municipal and school fees.

*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, participation by a student in an athletic,  
6 academic, enrichment or student activity program at a public school, or fee paid for the purpose  
7 of trash pickup or disposal, either paid directly to the municipality or for participation in a “pay  
8 as you throw” trash pickup program, so-called. The Commissioner of Revenue is authorized to  
9 promulgate regulations under this sub-section.