

**HOUSE . . . . . No. 3659**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Bruce J. Ayers*

*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 establishing a tax credit for users of public waterway transportation.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Bruce J. Ayers</i>	<i>1st Norfolk</i>	<i>1/19/2023</i>

**HOUSE . . . . . No. 3659**

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By Representative Ayers of Quincy, a petition (accompanied by bill, House, No. 3659) of Bruce J. Ayers relative to establishing a tax credit for users of public waterway transportation. Revenue.

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**The Commonwealth of Massachusetts**

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

An Act establishing a tax credit for users of public waterway transportation.

*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 6 of chapter 62 of the General Laws, as appearing in the 2020 Official Edition, is  
2 hereby amended by adding the following subsection:-

3           (dd) A taxpayer shall be allowed a tax credit against the taxes imposed by this chapter for  
4 the use of the commuter ferry as a primary source of transportation to work. To be eligible for a  
5 credit under this subsection a taxpayer shall utilize a commuter ferry for transportation to work at  
6 least 50 per cent of the days on which the taxpayer commutes to work. The amount of the tax  
7 credit shall be \$500.