SENATE DOCKET, NO. 2167 FILED ON: 1/20/2023

SENATE . . . . . No. 1878

The Commonwealth of Massachusetts

PRESENTED BY:

Mark C. Montigny

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 increase the commuter tax deduction to reflect rising costs.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Mark C. Montigny	*Second Bristol and Plymouth*

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SENATE . . . . . No. 1878

By Mr. Montigny, a petition (accompanied by bill, Senate, No. 1878) of Mark C. Montigny for legislation to increase the commuter tax deduction to reflect rising costs. Revenue.

The Commonwealth of Massachusetts

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

An Act to increase the commuter tax deduction to reflect rising costs.

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. Section 3(B)(a)(15) of Chapter 62 of the General Laws, as appearing in the 2020 Official Edition, is hereby amended by striking the paragraph and inserting in place thereof the following paragraph:-

Amounts expended by an individual for tolls paid for through a Fast Lane account or for weekly or monthly transit commuter passes for Massachusetts Bay Transit Authority transit, bus, commuter rail or commuter boat, not including amounts reimbursed by an employer or otherwise. In the case of a single person or a married person filing a separate return or a head of household, this deduction shall apply only to the portion of the expended amount that exceeds $150, and the total amount deducted shall not exceed $1000. In the case of a married couple filing a joint return, this deduction shall apply only to the portion of the amount expended by each individual that exceeds $150, and the total amount deducted shall not exceed $1000 for each individual. Individuals purchasing weekly or monthly passes for the commuter rail may

deduct an additional 10 percent of their yearly costs, not to exceed an additional $500 deducted for each individual.

SECTION 2. The commissioner of revenue shall adopt regulations necessary for the implementation of this act.