

**SENATE . . . . . No. 1938**

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**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 establishing a commuter tax credit.

PETITION OF:

NAME:

*Bruce E. Tarr*

DISTRICT/ADDRESS:

*First Essex and Middlesex*

**SENATE . . . . . No. 1938**

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By Mr. Tarr, a petition (accompanied by bill, Senate, No. 1938) of Bruce E. Tarr for legislation to establish a commuter tax credit. Revenue.

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

**The Commonwealth of Massachusetts**

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

An Act establishing a commuter tax credit.

*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. Notwithstanding any general or special law to the contrary there shall be a  
2 refundable credit for the costs associated with operating a motor vehicle for the purposes of  
3 commuting for employment, education, medical appointments, or service on behalf of a qualified  
4 charitable organization as defined under 26 U.S. Code § 170 (C). The amount of the credit shall  
5 be 58.5 cents per mile driven and shall not exceed \$5,000 per filing.

6 SECTION 2. SECTION 1 shall go into effect January 1, 2022.

7 SECTION 3. SECTION 1 is hereby repealed.

8 SECTION 4. SECTION 3 shall go into effect January 1, 2023.