HOUSE DOCKET, NO. 1153 FILED ON: 1/14/2025

HOUSE . . . . . No. 3013

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:
Bruce J. Ayers	*1st Norfolk*	*1/14/2025*

HOUSE DOCKET, NO. 1153 FILED ON: 1/14/2025

HOUSE . . . . . No. 3013

By Representative Ayers of Quincy, a petition (accompanied by bill, House, No. 3013) of Bruce J. Ayers relative to establishing a tax credit for users of public waterway transportation. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. *3659* OF 2023-2024.]

The Commonwealth of Massachusetts

In the One Hundred and Ninety-Fourth General Court
(2025-2026)

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:

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

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