

HOUSE No. 4325

The Commonwealth of Massachusetts

PRESENTED BY:

Colleen M. Garry

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 grant state income tax exemption for school fees and charges.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Colleen M. Garry</i>	<i>36th Middlesex</i>	<i>2/12/2025</i>

HOUSE No. 4325

By Representative Garry of Dracut, a petition (subject to Joint Rule 12) of Colleen M. Garry relative to income tax deductions for certain school expenses. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2808 OF 2023-2024.]

The Commonwealth of Massachusetts

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

An Act to grant state income tax exemption for school fees and charges.

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 3 of Chapter 62 of the General Laws is hereby amended to add the following new
2 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, and/or participation by a student in an
6 athletic, academic, enrichment or student activity program at a public school.”