

SENATE No. 2054

The Commonwealth of Massachusetts

PRESENTED BY:

Patrick M. O'Connor

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 teachers purchasing supplies.

PETITION OF:

NAME:

Patrick M. O'Connor

DISTRICT/ADDRESS:

First Plymouth and Norfolk

SENATE No. 2054

By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 2054) of Patrick M. O'Connor for legislation to establish a tax credit for teachers purchasing supplies. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1910 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 teachers purchasing supplies.

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. Paragraph (a) of part B of section 3 of chapter 62 of the General Laws, as
2 appearing in the 2010 Official Edition, is hereby amended by adding the following
3 subparagraph:-

4 (16) An amount as described in section 62(a)(2)(D) of the Code for certain expenses of
5 elementary and secondary school teachers, only to the extent the amount is not otherwise
6 deducted under subparagraph (7).

7 SECTION 2. Section 1 shall be effective for tax years beginning on or after January 1,
8 2026.