

SENATE No.

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.

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1938 OF 2023-2024.]

The Commonwealth of Massachusetts

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

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, 2025.

7 SECTION 3. SECTION 1 is hereby repealed.

8 SECTION 4. SECTION 3 shall go into effect January 1, 2026.