

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

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

*Patrick M. O'Connor*

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*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.**

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[Pin Slip]

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[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.