

SENATE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Jason M. Lewis, (BY REQUEST)

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 for a literacy tax credit.

PETITION OF:

NAME:

Vincent Dixon

DISTRICT/ADDRESS:

60 Lake St Apt N Winchester MA 01890

SENATE No.

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1870 OF 2023-2024.]

The Commonwealth of Massachusetts

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

An Act for a literacy 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 The Massachusetts General Laws are hereby amended by inserting the following new
2 chapter:

3 Chapter 78B Literacy Tax Credit

4 Section 1. An Act to create a Literacy Tax Credit (LTC), under the Laws of
5 Massachusetts, providing for a Tax Credit, to certain qualified individuals, for specific assistance
6 in helping individuals to gain literacy; and/or full literacy.

7 Section 2. The quality of literacy, learning, and education, being the specific, and proper
8 concern of the Great and General Court since the 1630s, and 1640s, therefore, this Act is created
9 and established, in order that the literacy, and productive economy of the people as a whole, and
10 the many individuals of The Commonwealth, may be further improved.

11 Section 3. Many individuals, have some level of marginal literacy, but are otherwise
12 definable, as being functionally illiterate, lacking a full, comprehensive literacy. It is intended by
13 this legislation, to address, and reduce both complete illiteracy, and functional illiteracy, to the
14 benefit of such individuals, and our Commonwealth.

15 Section 4. Each person wishing to become literate, and/or fully literate, should be tested
16 for their level of literacy and competence, by reasonable standards to be established. Each
17 existing literate person, who wishes to participate in helping to improve literacy, can register
18 their willingness to do so, through various recognized educational organizations; including
19 properly accredited schools, and other appropriate organizations. Such organizations, may be
20 qualified, and designated through appropriate regulations by the Massachusetts Department of
21 Education.

22 Section 5. A Literacy Training Lesson Program (LTLP) shall be created. Any person
23 being brought to literacy through an ‘LTLP’ shall be recognized by a Literacy Certificate (LC).
24 The person helping to bring them to literacy, designated as a Literacy Sponsor (LS), shall be
25 rewarded at such point, by a Literacy Tax Credit (LTC) of no less than \$750, and up to \$2200,
26 such amount to be adjustable based on further analysis, and those standards, and regulations of
27 the Massachusetts Department of Education. These amounts may be adjusted from time to time,
28 as are modest, and reflect reasonable inflation standards such as the Consumer Price Index (CPI).

29 Section 6. Appropriate standards shall be set by the Massachusetts Department of
30 Education, identifying the standards to be used, in approving those individuals, who wish to
31 assist other individuals to become literate.

32 Section 7. Other relevant standards, and regulations, shall be established. Detailed
33 recording of the results of this program, shall be kept, regularly analyzed, and publicly made
34 available, so that the program may be measured, improved, and adjusted for effectiveness.