

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 grade improvement 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. 1871 OF 2023-2024.]

The Commonwealth of Massachusetts

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

An Act for a grade improvement 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. An Act to create a Grade Improvement Tax Credit (GITC), under the Laws of
2 Massachusetts, providing for a Tax Credit to certain qualified individuals, for specific assistance
3 in helping individuals to improve their grade level of academic achievement.

4 Section 2. As individuals become literate, many prove to have the desire to improve
5 themselves further. Many individuals have described certain weak bridging characteristics, in
6 accessing learning school curriculums, that they may not have been exposed to. This Tax Credit
7 is designed to facilitate the encouragement of competent volunteers, and their connection with
8 those desiring continued improvement, in their knowledge and skills.

9 Section 3. Each person wishing to improve their grade level, should be tested for their
10 level of competence, by reasonable standards to be established or already in recognized
11 existence. Each existing grade level competent person, who wishes to participate in helping to

12 improve grade level, can register their willingness to do so, through various recognized
13 educational organizations; including properly accredited schools, and other appropriate
14 organizations. Such organizations, may be qualified, and designated through appropriate
15 regulations, by the Massachusetts Department of Education.

16 Section 4. A Grade Improvement Tax Credit, shall be created. Any person being brought
17 to an improvement of at least one grade, shall also accrue to their Assisting Sponsor (AS) a
18 Grade Improvement Tax Credit, of no less than \$750, and up to \$2200, such amount to be
19 adjustable based on further analysis, and those standards, and regulations of the Massachusetts
20 Department of Education. These amounts may be adjusted from time to time, as are modest, and
21 reflect reasonable inflation standards, such as the Consumer Price Index (CPI).

22 Section 5. Appropriate standards shall be set by the Massachusetts Department of
23 Education, identifying the standards to be used, in approving those individuals, who wish to
24 assist other individuals to improve their grade level of capability.

25 Section 6. Other relevant standards, and regulations, shall be established. Detailed
26 recording of the results of this program, shall be kept, and regularly analyzed, so that the
27 program may be measured, improved, and adjusted for effectiveness.