SENATE DOCKET, NO. 616 FILED ON: 1/19/2011

SENATE . . . . . No. 1526

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 deduction..

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Bruce E. Tarr	
Richard J. Ross	*Norfolk, Bristol, and Middlesex*
Richard T. Moore	
James E. Timilty	
Karen E. Spilka	

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SENATE . . . . . No. 1526

By Mr. Tarr, a petition (accompanied by bill, Senate, No. 1526) of Bruce E. Tarr, Richard J. Ross, Richard T. Moore, James E. Timilty and others for legislation to establish a commuter tax deduction. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. *1345* OF 2009-2010.]

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act establishing a commuter tax deduction..

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

Section 3 of Chapter 62 of the General Laws is hereby amended by inserting after subsection B.(a)(15) the following subsection:-

"(16) Amounts expended by an individual for fuel used pursuant to commuting to and from his place of work or education or commuting for the purpose of seeking work. In the case of a single person or a married person filing a separate return or a head of household, this deduction shall apply only to the portion of the expended amount that exceeds $1500, and the total amount deducted shall not exceed $4500. In the case of a married couple filing a joint return, this deduction shall apply only to the portion of the amount expended by each individual that exceeds $1500, and the total amount deducted shall not exceed $4500 for each individual.

10 The commissioner of revenue shall adopt regulations necessary for the implementation of this

11 section.