HOUSE DOCKET, NO. 109 FILED ON: 1/7/2013

HOUSE . . . . . No. 2650

The Commonwealth of Massachusetts

PRESENTED BY:

David Paul Linsky

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 to create an income tax deduction for municipal and school fees.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
David Paul Linsky	*5th Middlesex*
Jeffrey N. Roy	*10th Norfolk*
James J. O'Day	*14th Worcester*
Thomas P. Conroy	*13th Middlesex*
Ryan C. Fattman	*18th Worcester*
Carolyn C. Dykema	*8th Middlesex*
Cory Atkins	*14th Middlesex*
Bruce E. Tarr	*First Essex and Middlesex*
Alice Hanlon Peisch	*14th Norfolk*

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HOUSE . . . . . No. 2650

By Mr. Linsky of Natick, a petition (accompanied by bill, House, No. 2650) of David Paul Linsky and others for legislation to create an income tax deduction for municipal and school fees. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. *1702* OF 2011-2012.]

The Commonwealth of Massachusetts

In the Year Two Thousand Thirteen

An Act to create an income tax deduction for municipal and school fees.

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

SECTION 1. Section 3 of Chapter 62 of the General Laws is hereby amended to add the following new subsection:

B.(a) (17). In addition to any other deduction from Part B income so-called, a taxpayer may deduct any fee paid to a municipality or public school district for the purpose of transportation for a student to or from a public school, participation by a student in an athletic, academic, enrichment or student activity program at a public school, or fee paid for the purpose of trash pickup or disposal, either paid directly to the municipality or for participation in a “pay as you throw” trash pickup program, so-called. The Commissioner of Revenue is authorized to promulgate regulations under this sub-section.