HOUSE DOCKET, NO. FILED ON: 1/6/2009

**HOUSE . . . . . . . . . . . . . . . No.**

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The Commonwealth of Massachusetts

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PRESENTED BY:

**David P. 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 passage of the accompanying bill:

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

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

PETITION OF:

|  |  |
| --- | --- |
| Name: | District/Address: |
| David P. Linsky | 5th Middlesex |

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 3005 OF 2007-2008.]

The Commonwealth of Massachusetts

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**In the Year Two Thousand and Nine**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

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) (14).  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.