SENATE DOCKET, NO. FILED ON: 1/13/2009

**SENATE . . . . . . . . . . . . . . No.**

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The Commonwealth of Massachusetts

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PRESENTED BY:

**Richard R. Tisei**

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

*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 Relative to Tax Credits for Student User Fees.

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

PETITION OF:

|  |  |
| --- | --- |
| Name: | District/Address: |
| Richard R. Tisei | Middlesex and Essex |
| Katherine Clark | 32nd Middlesex |

The Commonwealth of Massachusetts

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

**In the Year Two Thousand and Nine**

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

An Act Relative to Tax Credits for Student User 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. Subpart B of Section 3 of chapter 62 of the General Laws, as appearing in the 2006 Official Edition, is hereby amended at the end thereof by adding the following paragraph:-

(16) Any taxpayer with one or more dependents enrolled in a public school in the Commonwealth shall be allowed a credit against the tax liability imposed by this chapter equivalent to the total amount of fees paid for participation in school athletics and other student extracurricular activities authorized under section 47 of chapter 71, or $500, whichever is less.