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

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

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The Commonwealth of Massachusetts

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

PRESENTED BY:

**James E. Timilty**

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

*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 deductions for student activities and athletics fees.

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

PETITION OF:

|  |  |
| --- | --- |
| Name: | District/Address: |
| James E. Timilty | Bristol and Norfolk |

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. S01817 OF 2007-2008.]

The Commonwealth of Massachusetts

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

**In the Year Two Thousand and Nine**

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

An Act relative to tax deductions for student activities and athletics 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 6 of Chapter 62 of the General Laws, as appearing in the 2006 Official Edition, is hereby amended by adding the following subsection: -

(m) Any taxpayer who maintains a household which includes as a member one or more individuals who are pupils enrolled in a public school shall be allowed a credit against the tax liability imposed by this chapter equal to fifty per cent or five hundred dollars, whichever is lesser, of the net expenditures for fees paid in connection with activities authorized by section 47 of Chapter 71 of the general laws.