SENATE DOCKET, NO. FILED ON: 1/8/2009

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

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The Commonwealth of Massachusetts

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

PRESENTED BY:

**Baddour, Steven (SEN)**

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

*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 school fees.

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

PETITION OF:

|  |  |
| --- | --- |
| Name: | District/Address: |
| Baddour, Steven (SEN) | First Essex |

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. S01696 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 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.  The Commissioner of Revenue is authorized to promulgate regulations under this sub-section.