

SENATE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Tarr, Bruce (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 establishing a commuter tax deduction

PETITION OF:

NAME:

Tarr, Bruce (SEN)

DISTRICT/ADDRESS:

First Essex and Middlesex

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT ESTABLISHING A COMMUTER TAX DEDUCTION.

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

1 SECTION 1. Section 3 of Chapter 62 of the General Laws is hereby amended by
2 inserting after subsection B.(a)(15) the following subsection:-
3 “(16) Amounts expended by an individual for fuel used pursuant to commuting to and from his
4 place of work or education or commuting for the purpose of seeking work. In the case of a single
5 person or a married person filing a separate return or a head of household, this deduction shall
6 apply only to the portion of the expended amount that exceeds \$1500, and the total amount
7 deducted shall not exceed \$4500. In the case of a married couple filing a joint return, this
8 deduction shall apply only to the portion of the amount expended by each individual that exceeds
9 \$1500, and the total amount deducted shall not exceed \$4500 for each individual. The
10 commissioner of revenue shall adopt regulations necessary for the implementation of this
11 section.