

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

---

**The Commonwealth of Massachusetts**

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:*

- 1 Section 1. Subpart B of Section 3 of chapter 62 of the General Laws, as appearing in the 2006 Official  
2 Edition, is hereby amended at the end thereof by adding the following paragraph:-
- 3 (16) Any taxpayer with one or more dependents enrolled in a public school in the Commonwealth shall  
4 be allowed a credit against the tax liability imposed by this chapter equivalent to the total amount of  
5 fees paid for participation in school athletics and other student extracurricular activities authorized  
6 under section 47 of chapter 71, or \$500, whichever is less.

7