

**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:

James E. Timilty

DISTRICT/ADDRESS:

Bristol and Norfolk

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

**The Commonwealth of Massachusetts**

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**In the Year Two Thousand and Nine**

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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:*

1                   SECTION 1. Section 6 of Chapter 62 of the General Laws, as appearing in the  
2   2006 Official Edition, is hereby amended by adding the following subsection: -  
3                   (m) Any taxpayer who maintains a household which includes as a member one or more  
4   individuals who are pupils enrolled in a public school shall be allowed a credit against the tax  
5   liability imposed by this chapter equal to fifty per cent or five hundred dollars, whichever is  
6   lesser, of the net expenditures for fees paid in connection with activities authorized by section 47  
7   of Chapter 71 of the general laws.