

**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**

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**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:*

1           SECTION 1. Section 3 of Chapter 62 of the General Laws is hereby amended to add the  
2 following new subsection:

3       B. (a) (14). In addition to any other deduction from Part B income so-called, a taxpayer may  
4 deduct any fee paid to a municipality or public school district for the purpose of transportation  
5 for a student to or from a public school, participation by a student in an athletic, academic,  
6 enrichment or student activity program at a public school. The Commissioner of Revenue is  
7 authorized to promulgate regulations under this sub-section.