HOUSE . . . . No. 1574

The Commonwealth of Massachusetts

PRESENTED BY:

David Paul Linsky and Alice Hanlon Peisch

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 adoption of the accompanying bill:

An Act to create an income tax deduction for municipal and school fees.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
David Paul Linsky	5th Middlesex
Alice Hanlon Peisch	14th Norfolk
Carolyn C. Dykema	8th Middlesex
Leonard Mirra	2nd Essex
John W. Scibak	2nd Hampshire
Steven S. Howitt	4th Bristol
James J. Dwyer	30th Middlesex
Carmine L. Gentile	13th Middlesex

HOUSE . . . . No. 1574

By Representatives Linsky of Natick and Peisch of Wellesley, a petition (accompanied by bill, House, No. 1574) of David Paul Linsky and others for legislation to create an income tax deduction for municipal and school fees. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. *2590* OF 2015-2016.]

The Commonwealth of Massachusetts

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**In the One Hundred and Ninetieth General Court
(2017-2018)**
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An Act to create an income tax deduction for municipal and 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) (17). In addition to any other deduction from Part B income so-called, a taxpayer

4   may deduct any fee paid to a municipality or public school district for the purpose of

5   transportation for a student to or from a public school, participation by a student in an athletic,

6   academic, enrichment or student activity program at a public school, or fee paid for the purpose

7   of trash pickup or disposal, either paid directly to the municipality or for participation in a "pay

8   as you throw" trash pickup program, so-called. The Commissioner of Revenue is authorized to

9   promulgate regulations under this sub-section.