## **SENATE . . . . . . . . . . . . . . . . No. 1512**

## The Commonwealth of Massachusetts

PRESENTED BY:

Jason M. Lewis, (BY REQUEST)

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 for a grade improvement tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Vincent Lawrence Dixon	60 Lake Street - Unit N
	$\square$ Winchester, Mass. 01890

## **SENATE . . . . . . . . . . . . . . . . No. 1512**

By Mr. Lewis (by request), a petition (accompanied by bill, Senate, No. 1512) of Vincent Lawrence Dixon for legislation for a grade improvement tax credit. Revenue.

## The Commonwealth of Massachusetts

In the One Hundred and Eighty-Ninth General Court (2015-2016)

An Act for a grade improvement tax credit.

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

- SECTION 1. The Massachusetts General Laws are hereby amended by inserting the
- 2 following new chapter:-
- 3 Chapter 78B. Grade Improvement Tax Credit
- 4 Section 1. An Act to create a Grade Improvement Tax Credit (GITC), under the Laws of
- 5 Massachusetts, providing for a Tax Credit to certain qualified individuals, for specific assistance
- 6 in helping individuals to improve their grade level of academic achievement.
- 7 Section 2. As individuals become literate, many prove to have the desire to improve
- 8 themselves further. Many individuals have described certain weak bridging characteristics, in
- 9 accessing learning school curriculums, that they may not have been exposed to. This Tax Credit
- 10 is designed to facilitate the encouragement of competent volunteers, and their connection with
- 11 those desiring continued improvement, in their knowledge and skills.

- Section 3. Each person wishing to improve their grade level, should be tested for their level of competence, by reasonable standards to be established. Each existing grade level
- 14 competent person, who wishes to participate in helping to improve grade level, can register their
- 15 willingness to do so, through various recognized educational organizations.
- Section 4. A Grade Improvement Tax Credit, shall be created. Any person being brought
- 17 to an improvement of at least one grade, shall also accrue to their Assisting Sponsor (AS) a
- 18 Grade Improvement Tax Credit, of no less than \$750, and up to \$2200, such amount to be
- 19 adjustable based on further analysis.
- Section 5. Appropriate standards shall be set by the Massachusetts Department of
- 21 Education, identifying the standards to be used, in approving those individuals, who wish to
- 22 assist other individuals to improve their grade level of capability.
- Section 6. Other relevant standards, and regulations, shall be established. Detailed
- 24 recording of the results of this program, shall be kept, and regularly analyzed, so that the
- 25 program may be measured, improved, and adjusted for effectiveness.