

SENATE No. 01548

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 exemptions for school related expenses.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: |
|--------------------------|--------------------------------------|
| <i>James E. Timilty</i> | <i>Bristol and Norfolk</i> |
| <i>Sal N. DiDomenico</i> | <i>Middlesex, Suffolk, and Essex</i> |
| <i>Bruce E. Tarr</i> | <i>First Essex and Middlesex</i> |
| <i>Robert L. Hedlund</i> | <i>Plymouth and Norfolk</i> |
| <i>Karen E. Spilka</i> | <i>Second Middlesex and Norfolk</i> |
| <i>David B. Sullivan</i> | <i>6th Bristol</i> |
| <i>James J. Dwyer</i> | <i>30th Middlesex</i> |
| <i>Chris Walsh</i> | <i>6th Middlesex</i> |

SENATE No. 01548

By Mr. Timilty, petition (accompanied by bill, Senate, No. 1548) of Walsh, Dwyer, Sullivan and other members of the General Court for legislation relative to tax exemptions for school related expenses [Joint Committee on Revenue].

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act relative to tax exemptions for school related expenses.

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 2008
2 Official Edition, is hereby amended by adding the following new subsections: -

3 (q) 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 student transportation provided
7 under section 68 of Chapter 71 of the general laws.

8 (r) Any taxpayer who maintains a household which includes as a member one or more
9 individuals who are pupils enrolled in a public school shall be allowed a credit against the tax
10 liability imposed by this chapter equal to fifty per cent or five hundred dollars, whichever is

11 lesser, of the net expenditures for fees paid in connection with activities authorized by section 47
12 of Chapter 71 of the general laws.

13 SECTION 2. Section 6 of chapter 64H of the General Laws, as appearing in the 2008
14 Official Edition, is hereby amended by adding at the end thereof the following new paragraph:- “
15 (yy) Sales of children’s books, so called.”