

SENATE No. 1953

The Commonwealth of Massachusetts

PRESENTED BY:

Patrick M. O'Connor

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 establishing a tax credit for teachers purchasing supplies.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Patrick M. O'Connor</i>	<i>Plymouth and Norfolk</i>	
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>	<i>3/4/2021</i>

SENATE No. 1953

By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 1953) of Patrick M. O'Connor and Bruce E. Tarr for legislation to establish a tax credit for teachers purchasing supplies. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1740 OF 2019-2020.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Second General Court
(2021-2022)**

An Act establishing a tax credit for teachers purchasing supplies.

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. Paragraph (a) of part B of section 3 of chapter 62 of the General Laws, as
2 appearing in the 2010 Official Edition, is hereby amended by adding the following
3 subparagraph:-

4 (16) An amount as described in section 62(a)(2)(D) of the Code for certain expenses of
5 elementary and secondary school teachers, only to the extent the amount is not otherwise
6 deducted under subparagraph (7).

7 SECTION 2. Section 1 shall be effective for tax years beginning on or after January 1,
8 2022.