

HOUSE No. 1211

By Representative Evangelidis of Holden and Senator Chandler, joint petition of Lewis G. Evangelidis and Harriette L. Chandler for legislation to provide an income tax deduction for certain school transportation costs. Housing.

The Commonwealth of Massachusetts

In the Year Two Thousand and Seven.

AN ACT RELATIVE TO CERTAIN INCOME TAX DEDUCTIONS.

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

- 1 Paragraph of a subsection A of Section 3 of Chapter 62 of the
- 2 General Laws as appearing in the 2004 Official Edition is hereby
- 3 amended by adding the following subparagraph:—
- 4 (14) An amount equal to the cost of transporting pupils to public
- 5 schools where such transportation is not made available by the city
- 6 or town.