

SENATE NO. 1696

AN ACT TO CREATE AN INCOME TAX DEDUCTION FOR 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) (14). In addition to any other deduction from Part B income so-called, a taxpayer may
4 deduct any fee paid to a municipality or public school district for the purpose of transportation
5 for a student to or from a public school, participation by a student in an athletic, academic,
6 enrichment or student activity program at a public school. The Commissioner of Revenue is
7 authorized to promulgate regulations under this sub-section.