

SENATE NO. 1817

AN ACT RELATIVE TO TAX DEDUCTIONS FOR STUDENT ACTIVITIES AND ATHLETICS 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 6 of Chapter 62 of the General Laws, as appearing in the 2006 Official
2 Edition, is hereby amended by adding the following subsection: -
3 (m) 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 activities authorized by section
7 47 of Chapter 71 of the general laws.