

SUMMARY OF NO. 26-09

This proposed law would establish a fund to promote healthy use of social media by elementary and high school students, which would be funded by a tax on online advertising.

The proposed law would impose a 1% tax on the sale of advertisements that are delivered via the internet to a recipient who accesses the internet using a device with an Internet Protocol address located in Massachusetts. The money collected from this tax would be deposited into a "Fund to Promote Healthy Use of Social Media by Elementary and High School Students." The fund would be administered by the Secretary of Education and would be used, subject to appropriation, for the development of school-based, home-based and community-based programs to help parents and educators promote the safe and healthy use of social media by elementary and high school students.

The proposed law states that if any of its parts were declared invalid, the other parts would stay in effect.