SENATE . . . . No. 01526

The Commonwealth of Massachusetts

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PRESENTED BY:

Bruce E. Tarr

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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 passage of the accompanying bill:

An Act establishing a commuter tax deduction..

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PETITION OF:

NAME:	DISTRICT/ADDRESS:
Bruce E. Tarr	*First Essex and Middlesex*
Richard J. Ross	*Norfolk, Bristol, and Middlesex*
Richard T. Moore	*Worcester and Norfolk*
James E. Timilty	*Bristol and Norfolk*
Karen E. Spilka	*Second Middlesex and Norfolk*

SENATE . . . . No. 01526

By Mr. Tarr, petition (accompanied by bill, Senate, No. 1526) of Timilty, Spilka, Moore and other members of the Senate for legislation to establish a commuter tax deduction [Joint Committee on Revenue].

The Commonwealth of Massachusetts

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In the Year Two Thousand Eleven

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An Act establishing a commuter tax deduction..

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 3 of Chapter 62 of the General Laws is hereby amended by inserting after

2 subsection B.(a)(15) the following subsection:-

3   "(16) Amounts expended by an individual for fuel used pursuant to commuting to and

4 from his place of work or education or commuting for the purpose of seeking work. In the case

5 of a single person or a married person filing a separate return or a head of household, this

6 deduction shall apply only to the portion of the expended amount that exceeds $1500, and the

7 total amount deducted shall not exceed $4500. In the case of a married couple filing a joint

8 return, this deduction shall apply only to the portion of the amount expended by each individual

9 that exceeds $1500, and the total amount deducted shall not exceed $4500 for each individual.

10 The commissioner of revenue shall adopt regulations necessary for the implementation of this

11 section.