

SENATE No. 1599

The Commonwealth of Massachusetts

PRESENTED BY:

Patrick M. O'Connor

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 adoption of the accompanying bill:

An Act establishing a tax credit for teachers purchasing supplies.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Patrick M. O'Connor</i>	<i>Plymouth and Norfolk</i>	
<i>Donald F. Humason, Jr.</i>	<i>Second Hampden and Hampshire</i>	<i>1/30/2017</i>
<i>Ryan C. Fattman</i>	<i>Worcester and Norfolk</i>	<i>2/1/2017</i>
<i>Josh S. Cutler</i>	<i>6th Plymouth</i>	<i>2/3/2017</i>
<i>James M. Cantwell</i>	<i>4th Plymouth</i>	<i>2/3/2017</i>

SENATE No. 1599

By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 1599) of Patrick M. O'Connor, Donald F. Humason, Jr., Ryan C. Fattman, Josh S. Cutler and others for legislation to establish a tax credit for teachers purchasing supplies. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act establishing a tax credit for teachers purchasing supplies.

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. Paragraph (a) of part B of section 3 of chapter 62 of the General Laws, as
2 appearing in the 2010 Official Edition, is hereby amended by adding the following
3 subparagraph:-

4 (16) An amount as described in section 62(a)(2)(D) of the Code for certain expenses of
5 elementary and secondary school teachers, only to the extent the amount is not otherwise
6 deducted under subparagraph (7).

7 SECTION 2. Section 1 shall be effective for tax years beginning on or after January 1,
8 2018.