

SENATE No. 1671

The Commonwealth of Massachusetts

PRESENTED BY:

James E. Timilty

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 relative to tax exemptions for school related expenses.

PETITION OF:

NAME:

James E. Timilty

DISTRICT/ADDRESS:

Bristol and Norfolk

SENATE No. 1671

By Mr. Timilty, a petition (accompanied by bill, Senate, No. 1671) of James E. Timilty for legislation relative to tax exemptions for school related expenses. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1606 OF 2015-2016.]

The Commonwealth of Massachusetts

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

An Act relative to tax exemptions for school related expenses.

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 2014
2 Official Edition, is hereby amended by adding the following new subsections: -

3 (s) 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 student transportation provided
7 under section 68 of Chapter 71 of the general laws.

8 (t) Any taxpayer who maintains a household which includes as a member one or more
9 individuals who are pupils enrolled in a public school shall be allowed a credit against the tax
10 liability imposed by this chapter equal to fifty per cent or five hundred dollars, whichever is

11 lesser, of the net expenditures for fees paid in connection with activities authorized by section 47
12 of Chapter 71 of the general laws.

13 SECTION 2. Section 6 of chapter 64H of the General Laws, as appearing in the 2014
14 Official Edition, is hereby amended by adding at the end thereof the following new paragraph:- “
15 (yy) Sales of children’s books, so called.”