

SENATE No. 1871

The Commonwealth of Massachusetts

PRESENTED BY:

Jason M. Lewis, (BY REQUEST)

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 for a grade improvement tax credit.

PETITION OF:

NAME:

Vincent Lawrence Dixon

DISTRICT/ADDRESS:

*60 Lake Street Unit N, Winchester, MA
01890*

SENATE No. 1871

By Mr. Lewis (by request), a petition (accompanied by bill, Senate, No. 1871) of Vincent Lawrence Dixon for legislation for a grade improvement tax credit. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1918 OF 2021-2022.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Third General Court
(2023-2024)**

An Act for a grade improvement tax credit.

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. The Massachusetts General Laws are hereby amended by inserting the
2 following new chapter:

3 Chapter 78C. Grade Improvement Tax Credit

4 Section 1. An Act to create a Grade Improvement Tax Credit (GITC), under the Laws of
5 Massachusetts, providing for a Tax Credit to certain qualified individuals, for specific assistance
6 in helping individuals to improve their grade level of academic achievement.

7 Section 2. As individuals become literate, many prove to have the desire to improve
8 themselves further. Many individuals have described certain weak bridging characteristics, in
9 accessing learning school curriculums, that they may not have been exposed to. This Tax Credit

10 is designed to facilitate the encouragement of competent volunteers, and their connection with
11 those desiring continued improvement, in their knowledge and skills.

12 Section 3. Each person wishing to improve their grade level, should be tested for their
13 level of competence, by reasonable standards to be established or already in recognized
14 existence. Each existing grade level competent person, who wishes to participate in helping to
15 improve grade level, can register their willingness to do so, through various recognized
16 educational organizations; including properly accredited schools, and other appropriate
17 organizations. Such organizations, may be qualified, and designated through appropriate
18 regulations, by the Massachusetts Department of Education.

19 Section 4. A Grade Improvement Tax Credit, shall be created. Any person being brought
20 to an improvement of at least one grade, shall also accrue to their Assisting Sponsor (AS) a
21 Grade Improvement Tax Credit, of no less than \$750, and up to \$2200, such amount to be
22 adjustable based on further analysis, and those standards, and regulations of the Massachusetts
23 Department of Education. These amounts may be adjusted from time to time, as are modest, and
24 reflect reasonable inflation standards, such as the Consumer Price Index (CPI).

25 Section 5. Appropriate standards shall be set by the Massachusetts Department of
26 Education, identifying the standards to be used, in approving those individuals, who wish to
27 assist other individuals to improve their grade level of capability.

28 Section 6. Other relevant standards, and regulations, shall be established. Detailed
29 recording of the results of this program, shall be kept, and regularly analyzed, so that the
30 program may be measured, improved, and adjusted for effectiveness.