

SENATE No. 1873

The Commonwealth of Massachusetts

PRESENTED BY:

Adam Gomez

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 expanding the commuter deduction to regional transit authority fares.

PETITION OF:

NAME:

Adam Gomez

DISTRICT/ADDRESS:

Hampden

SENATE No. 1873

By Mr. Gomez, a petition (accompanied by bill, Senate, No. 1873) of Adam Gomez for legislation to expand the commuter deduction to regional transit authority fares. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Second General Court
(2021-2022)**

An Act expanding the commuter deduction to regional transit authority fares.

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. Subsection (B)(a) of section 3 of Chapter 62 of the General Laws, as
2 appearing in the 2018 Official Edition, is hereby amended by striking out subparagraph (15) in
3 its entirety and inserting in place thereof the following:-

4 (15)(i) Amounts expended by an individual for tolls paid for through a Fast Lane account
5 or for weekly or monthly transit commuter passes for Massachusetts Bay Transit Authority
6 transit, bus, commuter rail or commuter boat, not including amounts reimbursed by an employer
7 or otherwise. In the case of a single person or a married person filing a separate return or a head
8 of household, this deduction shall apply only to the portion of the expended amount that exceeds
9 \$150, and the total amount deducted shall not exceed \$750. In the case of a married couple filing
10 a joint return, this deduction shall apply only to the portion of the amount expended by each
11 individual that exceeds \$150, and the total amount deducted shall not exceed \$750 for each
12 individual.

13 (ii) Amounts expended by an individual for fares paid for Regional Transit Authority
14 transit, not including amounts reimbursed by an employer or otherwise. In the case of a single
15 person or a married person filing a separate return or a head of household, this deduction shall
16 apply only to the portion of the expended amount that exceeds \$50, and the total amount
17 deducted shall not exceed \$750. In the case of a married couple filing a joint return, this
18 deduction shall apply only to the portion of the amount expended by each individual that exceeds
19 \$50, and the total amount deducted shall not exceed \$750 for each individual.

20 (iii) The commissioner of revenue shall adopt regulations necessary for the
21 implementation of this section.

22 SECTION 2. Section 1 shall be effective for tax years beginning on or after January 1,
23 2021.

24 SECTION 3. Not less than 30 days after passage of this Act, the department of revenue
25 shall provide written notice of changes to the commuter deduction to cities and towns that
26 operate regional transit authorities; provided further that the department shall post public signage
27 at transit stops and on regional transit authority buses informing riders of changes to the
28 commuter deduction under this Act.