

**SENATE . . . . . No. 1917**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***Jason M. Lewis, (BY REQUEST)***

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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 adoption of the accompanying bill:

An Act for a literacy tax credit.

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PETITION OF:

NAME:

*Vincent Lawrence Dixon*

DISTRICT/ADDRESS:

*60 Lake Street – Unit N Winchester, Mass.  
01890*

**SENATE . . . . . No. 1917**

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By Mr. Lewis (by request), a petition (accompanied by bill, Senate, No. 1917) of Vincent Lawrence Dixon for legislation for a literacy tax credit. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1704 OF 2019-2020.]

**The Commonwealth of Massachusetts**

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

An Act for a literacy 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 78B Literacy Tax Credit

4           Section 1. An Act to create a Literacy Tax Credit (LTC), under the Laws of  
5 Massachusetts, providing for a Tax Credit, to certain qualified individuals, for specific assistance  
6 in helping individuals to gain literacy.

7           Section 2. The quality of literacy, learning, and education, being the specific, and proper  
8 concern of the Great and General Court since the 1630s, and 1640s, therefore, this Act is created  
9 and established, in order that the literacy, and productive economy of the people as a whole, and  
10 the many individuals of The Commonwealth, may be further improved.

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

17 Section 4. A Literacy Training Lesson Program (LTLP) shall be created. Any person  
18 being brought to literacy through an 'LTLP' shall be recognized by a Literacy Certificate (LC).  
19 The person helping to bring them to literacy, designated as a Literacy Sponsor (LS), shall be  
20 rewarded at such point, by a Literacy Tax Credit (LTC) of no less than \$750, and up to \$2200,  
21 such amount to be adjustable based on further analysis, and those standards, and regulations of  
22 the Massachusetts Department of Education. These amounts may be adjusted from time  
23 to time, as are modest, and reflect reasonable inflation standards such as the Consumer Price  
24 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 become literate.

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