## **SENATE . . . . . . . . . . . . . . . . No. 1918**

#### 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: DISTRICT/ADDRESS:

Vincent Lawrence Dixon 60 Lake Street – Unit N Winchester, Mass.
01890

### **SENATE . . . . . . . . . . . . . . . No. 1918**

By Mr. Lewis (by request), a petition (accompanied by bill, Senate, No. 1918) of Vincent Lawrence Dixon for legislation for a grade improvement tax credit. Revenue.

# [SIMILAR MATTER FILED IN PREVIOUS SESSION SEE SENATE, NO. 1705 OF 2019-2020.]

#### The Commonwealth of Massachusetts

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

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:

- SECTION 1. The Massachusetts General Laws are hereby amended by inserting the following new chapter:

  Chapter 78B. 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
- 6 assistance
- 7 in helping individuals to improve their grade level of academic achievement.
- 8 Section 2. As individuals become literate, many prove to have the desire to improve

9	themselves further. Many individuals have described certain weak origing
10	characteristics, in
11	accessing learning school curriculums, that they may not have been exposed to. This Tax
12	Credit
13	is designed to facilitate the encouragement of competent volunteers, and their connection
14	with
15	those desiring continued improvement, in their knowledge and skills.
16	Section 3. Each person wishing to improve their grade level, should be tested for their
17	level of competence, by reasonable standards to be established. Each existing grade level
18	competent person, who wishes to participate in helping to improve grade level, can
19	register their
20	willingness to do so, through various recognized educational organizations; including
21	properly
22	accredited schools, and other appropriate organizations. Such organizations, may be
23	qualified,
24	and designated through appropriate regulations, by the Massachusetts Department of
25	Education.
26	Section 4. A Grade Improvement Tax Credit, shall be created. Any person being brought

27	to an improvement of at least one grade, shall also accrue to their Assisting Sponsor (AS)
28	a
29	Grade Improvement Tax Credit, of no less than \$750, and up to \$2200, such amount to b
30	adjustable based on further analysis, and those standards, and regulations of the
31	Massachusetts
32	Department of Education. These amounts may be adjusted from time to time, as are
33	modest, and
34	reflect reasonable inflation standards, such as the Consumer Price Index (CPI).
35	Section 5. Appropriate standards shall be set by the Massachusetts Department of
36	Education, identifying the standards to be used, in approving those individuals, who wish
37	to
38	assist other individuals to improve their grade level of capability.
39	Section 6. Other relevant standards, and regulations, shall be established. Detailed
40	recording of the results of this program, shall be kept, and regularly analyzed, so that the
41	program may be measured, improved, and adjusted for effectiveness.