

SENATE No. 1997

The Commonwealth of Massachusetts

PRESENTED BY:

Bruce E. Tarr

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 creating a tax deduction for remote learning.

PETITION OF:

NAME:

Bruce E. Tarr

DISTRICT/ADDRESS:

First Essex and Middlesex

SENATE No. 1997

By Mr. Tarr, a petition (accompanied by bill, Senate, No. 1997) of Bruce E. Tarr for legislation to create a tax deduction for remote learning. Revenue.

The Commonwealth of Massachusetts

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

An Act creating a tax deduction for remote learning.

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. For purposes of this act the following shall be defined as

2 "Eligible Educator"-Kindergarten through grade 12 teacher, instructor, counselor,
3 principal or aide who worked in a school for at least 900 hours during a school year.

4 "Qualified Expenses"-Necessary expenses paid for professional development courses
5 taken related to the curriculum, books, supplies, equipment (including but not limited to
6 computer and related equipment, software, services, and online educational resources), and for
7 personal protective equipment, disinfectant, and other other supplies used for the prevention of
8 the spread of the 2019 novel coronavirus.

9 SECTION 2. Notwithstanding any general or special law to the contrary an educator
10 licensed and working in the commonwealth in a elementary or secondary school shall be allowed
11 to deduct up to \$500 of qualified expenses if filing individually or \$1,000 if filling jointly with a

12 spouse who is a qualified educator, provided that neither qualified educator can deduct more than
13 \$500 of their qualified expenses.

14 SECTION 3. This act shall expire on January 1, 2025.