

[Similar Matter Filed During Past Session —  
See Senate No. 1634 of 1983.]

**SENATE . . . . . No. 1720**

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By Mr. Locke, a petition (accompanied by bill, Senate, No. 1720) of David H. Locke, Mary L. Padula and Royall H. Switzler for legislation to provide deductions on personal income tax for expenses for public transportation. Taxation.

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**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Eighty-four.

**AN ACT PROVIDING DEDUCTIONS ON PERSONAL INCOME TAX FOR  
EXPENSES FOR PUBLIC TRANSPORTATION.**

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

- 1 Subdivision (b) of subsection B of section 3 of chapter 62 of
- 2 the General Laws, as most recently amended by chapter 684
- 3 of the Acts of 1975, is hereby amended by inserting after
- 4 paragraph (6) the following new paragraph: —
- 5 (7) An exemption equal to the amount of expenses paid by
- 6 any person for purchase of commuter rail tickets issued by
- 7 any railroad within the commonwealth and/or a reasonable
- 8 allowance for expenses paid for fares on any of the rapid tran-
- 9 sit lines, where applicable, or surface lines owned or operated
- 10 by the Massachusetts Bay Transportation Authority or any in-
- 11 dependent bus line and/or the amount of expenses paid by any
- 12 person as tolls for the use of the Massachusetts Turnpike
- 13 Authority.

