

[Similar Matter Filed During Past Session —
See Senate No. 1720 of 1984.]

SENATE No. 528

By Mr. Locke, a petition (accompanied by bill, Senate, No. 528) of David H. Locke and Royall H. Switzler for legislation to provide deductions on personal income tax for expenses for public transportation. Taxation.

The Commonwealth of Massachusetts

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

**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.

Bill of the Senate

to amend the law relating to the

of the

of the

1. That the
2. That the
3. That the
4. That the
5. That the
6. That the
7. That the
8. That the
9. That the
10. That the
11. That the
12. That the
13. That the
14. That the
15. That the
16. That the
17. That the
18. That the
19. That the
20. That the