

[Similar Matter Filed During Past Session —

See Senate No. 1524 of 1986.]

SENATE No. 1427

By Mr. Locke, a petition (accompanied by bill, Senate, No. 1427) of David H. Locke 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-Seven.

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 is hereby amended by inserting the following
3 paragraph: —
4 (7) An exemption equal to the amount of expenses paid by any
5 person for the purchase of commuter rail tickets issued by any
6 railroad within the commonwealth and/or a reasonable allowance
7 for expenses paid for fares on any of the rapid transit lines, where
8 applicable, or surface lines owned and operated by the MBTA
9 or any independent bus line and/or the amount of expenses paid
10 by any person as tolls for the use of the Massachusetts Turnpike
11 Authority system.

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SECTION 1

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