

HOUSE No. 1240

By Mr. Kennedy of Brockton, petition of Thomas P. Kennedy for legislation to allow user fees and surcharges implemented by a municipality to be deducted from state income taxes. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety-Two.

AN ACT TO ALLOW USER FEES AND SURCHARGES IMPLEMENTED BY A MUNICIPALITY TO BE DEDUCTED FROM STATE INCOME TAX.

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

1 "If any user fee, surcharge or other fee is established by a School
2 Committee in a city or town or in a regional school district, or,
3 if any such fee is established by a city or town, which funds, in
4 whole or in part, a service offered by any municipality such as
5 water, sewer, rubbish collection, road maintenance, or any other
6 similar service, the amount of said fee(s) shall be fully deductible
7 from the amount of taxable income appearing on an individual's
8 income tax return."

