

By Mr. DeLeo of Winthrop, petition of Robert A. DeLeo relative to providing for a voluntary add-on income tax to provide additional funds for education in cities and towns. Taxation.

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**The Commonwealth of Massachusetts**

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

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AN ACT RELATIVE TO PROVIDING FOR A VOLUNTARY ADD-ON INCOME TAX TO PROVIDE ADDITIONAL FUNDS FOR EDUCATION IN CITIES AND TOWNS.

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

- 1 The commissioner of taxation is hereby authorized and directed
- 2 to include on the forms for income taxation for individuals a
- 3 provision for an add-on tax to be collected by said commissioner
- 4 which add-on shall be designated as additional revenue for local
- 5 aid for education.
- 6 The commissioner shall deposit all funds so designated and paid
- 7 by individuals into a fund which shall be distributed to the cities
- 8 and towns in direct proportion to the amount received from
- 9 residents of each city or town.
- 10 Such additional funds shall be used by cities and towns
- 11 exclusively for educational purposes.

