

SENATE No. 1725

By Mr. Shannon, a petition (accompanied by bill, Senate, No. 1725) of Charles E. Shannon, Vincent P. Ciampa and Bruce E. Tarr for legislation to provide a state tax credit to eligible heads of household and married taxpayers paying high school extracurricular activity user fees. Taxation.

The Commonwealth of Massachusetts

In the Year Two Thousand and One.

AN ACT PROVIDING A STATE TAX CREDIT TO ELIGIBLE HEADS OF HOUSEHOLD AND MARRIED TAXPAYERS PAYING HIGH SCHOOL EXTRACURRICULAR ACTIVITY USER FEES.

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

1 SECTION 1. Section 6 of chapter 62 of the General Laws, as
2 appearing in the 1998 Official Edition, is hereby amended by
3 inserting at the end thereof the following:—

4 (k) Any single head of household or married taxpayers with an
5 adjusted gross income of \$37,000 or less shall be allowed a tax
6 credit equal to the amount paid by the taxpayer(s) on behalf of a
7 dependent as a user fee for public high school extracurricular
8 activities; provided, however, that said tax credit shall not exceed
9 \$250 per dependent per school year. The commissioner of the
10 department of revenue shall provide an appropriate provision on
11 the Massachusetts Resident Income Tax Return form for eligible
12 taxpayers to itemize the credit.

13 For the purposes of this section,

14 “Gross Income” shall mean gross income as defined in section 2
15 of chapter 62 of the General Laws.

16 “Adjusted Gross Income” shall mean gross income minus \$1,000
17 per dependent.

18 “Public high school extracurricular activity” shall mean public
19 school activities not included in the core curriculum, usually
20 occurring after the regular school day has ended, including but not

21 limited to, athletics, music organization, debate clubs, speech
22 clubs, chess clubs, language clubs and the model United Nations.

23 “User Fee” shall mean charges levied by local school commit-
24 tees on students who participate in public high school athletics or
25 other extracurricular activities.

26 “Head of Household” shall mean a head of household as defined
27 by the Federal Internal Revenue Code, 26 U.S.C.A. 2.

1 SECTION 2. The commissioner of education shall evaluate the
2 tax credit’s effect on participation levels for public school
3 extracurricular activities and report the findings not later than two
4 years after the enactment of this bill to the joint committee on
5 education, arts, and humanities. After evaluating the report, the
6 committee may make any adjustments to the tax credit that it
7 deems necessary.

1 SECTION 3. The provisions of this act shall be effective for
2 taxable years beginning on or after January 1, 2002.