

HOUSE No. 1193

By Mr. Koczera of New Bedford, petition of Robert M. Koczera relative to income tax deductions for trash collection fees imposed by cities and towns. Taxation.

The Commonwealth of Massachusetts

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

AN ACT ALLOWING AN INCOME TAX DEDUCTION FOR CERTAIN TRASH COLLECTION 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 Paragraph (a) of Part B of section 3 of chapter 62 of the
2 General Laws, as appearing in the 1990 Official Edition, is hereby
3 amended by inserting after subparagraph (9) the following sub-
4 paragraph:

5 (10) In the case of an individual who is subject to a trash
6 collection fee or charge imposed by a city or town, the full amount
7 thereof.

