

**HOUSE . . . . . No. 1582**

**The Commonwealth of Massachusetts**

PRESENTED BY:

***Paul McMurtry***

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act establishing a college tuition tax deduction.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Paul McMurtry</i>	<i>11th Norfolk</i>
<i>John J. Lawn, Jr.</i>	<i>10th Middlesex</i>
<i>Jose F. Tosado</i>	<i>9th Hampden</i>
<i>Jennifer E. Benson</i>	<i>37th Middlesex</i>
<i>Richard J. Ross</i>	<i>Norfolk, Bristol and Middlesex</i>
<i>Leonard Mirra</i>	<i>2nd Essex</i>
<i>James J. Dwyer</i>	<i>30th Middlesex</i>
<i>Claire D. Cronin</i>	<i>11th Plymouth</i>
<i>Jack Lewis</i>	<i>7th Middlesex</i>
<i>Marjorie C. Decker</i>	<i>25th Middlesex</i>
<i>Aaron Vega</i>	<i>5th Hampden</i>
<i>Thomas J. Calter</i>	<i>12th Plymouth</i>
<i>Chris Walsh</i>	<i>6th Middlesex</i>
<i>William Smitty Pignatelli</i>	<i>4th Berkshire</i>
<i>Kay Khan</i>	<i>11th Middlesex</i>
<i>Ryan C. Fattman</i>	<i>Worcester and Norfolk</i>
<i>Jeffrey N. Roy</i>	<i>10th Norfolk</i>
<i>Brian Murray</i>	<i>10th Worcester</i>

<i>Barbara A. L'Italien</i>	<i>Second Essex and Middlesex</i>
<i>Gailanne M. Cariddi</i>	<i>1st Berkshire</i>
<i>Thomas P. Walsh</i>	<i>12th Essex</i>
<i>Paul Tucker</i>	<i>7th Essex</i>
<i>John H. Rogers</i>	<i>12th Norfolk</i>
<i>Natalie Higgins</i>	<i>4th Worcester</i>

**HOUSE . . . . . No. 1582**

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By Mr. McMurtry of Dedham, a petition (accompanied by bill, House, No. 1582) of Paul McMurtry and others relative to establishing a college tuition income tax deduction. Revenue.

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninetieth General Court  
(2017-2018)**  
\_\_\_\_\_

An Act establishing a college tuition tax deduction.

*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 General Laws, as amended by  
2 section 21 of chapter 226 of the acts of 2014, is hereby further amended by inserting after  
3 subparagraph (17) the following subparagraph:--

4 (18) An amount equal to 50 per cent of the cost of tuition and fee payments made by the  
5 taxpayer to a public institution of higher education, as defined by section 5 of chapter 15A, in  
6 which the taxpayer or a dependent of said taxpayer is enrolled, less any scholarships, grants or  
7 financial aid received. No deduction shall be allowed under this subparagraph if a deduction is  
8 claimed under subparagraph (11).