

HOUSE No. 2411

The Commonwealth of Massachusetts

PRESENTED BY:

Antonio F. D. Cabral

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 to reduce graduate student loan debt.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Antonio F. D. Cabral</i>	<i>13th Bristol</i>
<i>Brian M. Ashe</i>	<i>2nd Hampden</i>
<i>Carlos Gonzalez</i>	<i>10th Hampden</i>
<i>James K. Hawkins</i>	<i>2nd Bristol</i>
<i>Stephan Hay</i>	<i>3rd Worcester</i>
<i>Kay Khan</i>	<i>11th Middlesex</i>
<i>Mark C. Montigny</i>	<i>Second Bristol and Plymouth</i>
<i>Brian W. Murray</i>	<i>10th Worcester</i>
<i>Angelo J. Puppolo, Jr.</i>	<i>12th Hampden</i>
<i>José F. Tosado</i>	<i>9th Hampden</i>
<i>Andres X. Vargas</i>	<i>3rd Essex</i>

HOUSE No. 2411

By Mr. Cabral of New Bedford, a petition (accompanied by bill, House, No. 2411) of Antonio F. D. Cabral and others for legislation to provide for a tax deduction for certain graduate student loan debt. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-First General Court
(2019-2020)**

An Act to reduce graduate student loan debt.

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. Paragraph (12) of subsection (a) of section 3 of chapter 62 of the General
2 Laws, as appearing in the 2016 Official Edition, is hereby amended by—

3 (a) striking out, in line 128, the word “or” the first place it appears;

4 (b) inserting after the word “two-year”, in line 128, a comma; and

5 (c) inserting after the word “college”, in line 128, the following words:- “, or
6 graduate education debt”.

7 SECTION 2. Said paragraph, as so appearing, is hereby further amended by inserting
8 after the second sentence the following sentence:-

9 “For the purposes of this subparagraph, the term ‘graduate education debt’ shall mean
10 any loan which was or is administered by the financial aid office of a non-profit institution
11 offering a graduate or professional degree program at which the taxpayer, or a dependent of such

12 taxpayer, pursuant to subparagraph (3) of paragraph (b) of part B of this section, was enrolled as
13 a graduate or professional degree student and which loan has been secured through a state
14 student loan program, a federal student loan program or a commercial lender and which loan was
15 obtained and expended solely for the purposes of paying tuition and other expenses directly
16 related to such graduate or professional student enrollment.”.