

**HOUSE . . . . . No. 2934**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***John H. Rogers***

*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 relative to tuition tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>John H. Rogers</i>	<i>12th Norfolk</i>	<i>1/19/2023</i>

**HOUSE . . . . . No. 2934**

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By Representative Rogers of Norwood, a petition (accompanied by bill, House, No. 2934) of John H. Rogers for legislation to create an income tax credit for qualified tuition and fees for higher education. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 3048 OF 2021-2022.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-Third General Court  
(2023-2024)**  
\_\_\_\_\_

An Act relative to tuition tax credit.

*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. Chapter 62 is hereby amended in Section 6 by inserting at the end thereof  
2 after subsection (v)(7) the following new subsection:-

3 (w) A credit shall be allowed against the tax liability imposed by this chapter for in an  
4 amount up to 20 per cent of the cost of qualified tuition and fees for higher education. The credit  
5 under this subsection shall be allowed for the taxable year in which the expenses are incurred;  
6 provided, that said credit shall not exceed \$5,000 in any tax year and any excess credit may be  
7 applied over the following seven subsequent tax years.