

**HOUSE . . . . . No. 3295**

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>Brian M. Ashe</i>	<i>2nd Hampden</i>
<i>Claire D. Cronin</i>	<i>11th Plymouth</i>
<i>Michelle M. DuBois</i>	<i>10th Plymouth</i>
<i>Robert L. Hedlund</i>	<i>Plymouth and Norfolk</i>
<i>Kevin J. Kuros</i>	<i>8th Worcester</i>
<i>Leonard Mirra</i>	<i>2nd Essex</i>
<i>Michael O. Moore</i>	<i>Second Worcester</i>
<i>Frank A. Moran</i>	<i>17th Essex</i>
<i>Shaunna L. O'Connell</i>	<i>3rd Bristol</i>
<i>William Smitty Pignatelli</i>	<i>4th Berkshire</i>
<i>Benjamin Swan</i>	<i>11th Hampden</i>
<i>Walter F. Timilty</i>	<i>7th Norfolk</i>
<i>Aaron Vega</i>	<i>5th Hampden</i>
<i>Chris Walsh</i>	<i>6th Middlesex</i>

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By Mr. McMurtry of Dedham, a petition (accompanied by bill, House, No. 3295) of Paul McMurtry and others for legislation to establish a college tuition tax deduction. Revenue.

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The Commonwealth of Massachusetts

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In the One Hundred and Eighty-Ninth General Court  
(2015-2016)  
\_\_\_\_\_

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