

HOUSE No. 4214

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, February 12, 2018.

The committee on Revenue to whom was referred the petition (accompanied by bill, House, No. 1480) of Kate D. Campanale and others relative to providing for certain student loan repayment income tax deductions, reports recommending that the accompanying bill (House, No. 4214) ought to pass.

For the committee,

JAY R. KAUFMAN.

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

An Act promoting student loan repayment.

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 appearing in
2 the 2016 Official Edition, is hereby amended by adding the following subparagraph:-

3 (20) An amount equal to the amount of student loan payment assistance received by an
4 individual from their employer during the taxable year. For the purposes of this subparagraph,
5 “student loan payment assistance” shall mean the payment of principal or interest on a qualified
6 education loan, as defined in section 221 of the Code.