

SENATE No. 1577

The Commonwealth of Massachusetts

PRESENTED BY:

Michael O. Moore

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>Michael O. Moore</i>	<i>Second Worcester</i>	
<i>Jack Lewis</i>	<i>7th Middlesex</i>	<i>1/27/2017</i>
<i>Barbara A. L'Italien</i>	<i>Second Essex and Middlesex</i>	<i>1/27/2017</i>
<i>Jason M. Lewis</i>	<i>Fifth Middlesex</i>	<i>1/30/2017</i>
<i>Eric P. Lesser</i>	<i>First Hampden and Hampshire</i>	<i>2/3/2017</i>
<i>Mary S. Keefe</i>	<i>15th Worcester</i>	<i>2/3/2017</i>

SENATE No. 1577

By Mr. Moore, a petition (accompanied by bill, Senate, No. 1577) of Michael O. Moore, Jack Lewis, Barbara A. L'Italien, Jason M. Lewis and other members of the General Court for legislation to establish a college tuition tax deduction. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 3295 OF 2015-2016.]

The Commonwealth of Massachusetts

**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 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).