HOUSE DOCKET, NO. 3079 FILED ON: 1/21/2011

HOUSE . . . . . No. 3007

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 passage of the accompanying:

An Act relative to tuition tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
John H. Rogers	*12th Norfolk*
Brian A. Joyce	*Norfolk, Bristol, and Plymouth*
Christine E. Canavan	*10th Plymouth*
Thomas A. Golden, Jr.	*16th Middlesex*
Martin J. Walsh	*13th Suffolk*
James J. Dwyer	*30th Middlesex*
Thomas M. Stanley	*9th Middlesex*
Frank I. Smizik	*15th Norfolk*
Bruce E. Tarr	☐ *[District]* ☐
James B. Eldridge	☐ *[District]* ☐
James E. Timilty	☐ *[District]* ☐

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HOUSE . . . . . No. 3007

By Mr. Rogers of Norwood, a petition (accompanied by bill, House, No. 3007) of John H. Rogers and others for legislation to create an income tax credit for qualified tuition and fees for higher education. Revenue.

The Commonwealth of Massachusetts

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:

SECTION 1. Chapter 62 is hereby amended in Section 6 by inserting at the end thereof after subsection (q) the following new subsection:-

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