

**SENATE . . . . . No. 1612**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*James E. Timilty*

*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 tax deductions for contributions to college savings plans.

PETITION OF:

NAME:

*James E. Timilty*

DISTRICT/ADDRESS:

*Bristol and Norfolk*

**SENATE . . . . . No. 1612**

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By Mr. Timilty, a petition (accompanied by bill, Senate, No. 1612) of James E. Timilty for legislation relative to tax deductions for contributions to college savings plans. 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 relative to tax deductions for contributions to college savings plans.

*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 2012 Official Edition, is hereby amended by adding the following paragraph:-

3 (17) Contributions to qualified tuition program under Section 529 of the Code, such as  
4 the U.Fund or the U.Plan offered through the Massachusetts Educational Financing Authority;  
5 but in the case of a single person, a married person filing a separate return or a head of household  
6 the deduction shall not exceed \$500, and in the case of a married couple filing a joint return, the  
7 deduction shall not exceed \$1,000.