

**SENATE . . . . . No. 1724**

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**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>Timothy R. Whelan</i>	<i>1st Barnstable</i>	<i>1/25/2019</i>
<i>Jason M. Lewis</i>	<i>Fifth Middlesex</i>	<i>1/28/2019</i>
<i>Brian W. Murray</i>	<i>10th Worcester</i>	<i>1/29/2019</i>
<i>Patrick M. O'Connor</i>	<i>Plymouth and Norfolk</i>	<i>1/29/2019</i>
<i>Ryan C. Fattman</i>	<i>Worcester and Norfolk</i>	<i>1/30/2019</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>	<i>1/31/2019</i>
<i>Hannah Kane</i>	<i>11th Worcester</i>	<i>1/31/2019</i>

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By Mr. Moore, a petition (accompanied by bill, Senate, No. 1724) of Michael O. Moore, Timothy R. Whelan, Jason M. Lewis, Brian W. Murray and other members of the General Court for legislation to establish a college tuition tax deduction. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1577 OF 2017-2018.]

**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-First General Court  
(2019-2020)**  
\_\_\_\_\_

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           SECTION 1. Paragraph (a) of Part B of section 3 of chapter 62 of the General Laws, as  
2 appearing in the 2016 Official Education, is hereby amended by adding the following  
3 subparagraph:-

4           (20) 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).