

**SENATE . . . . . No. 1741**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***Patrick M. O'Connor***

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*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 tax credit for individuals paying college tuition.

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PETITION OF:

NAME:

*Patrick M. O'Connor*

DISTRICT/ADDRESS:

*Plymouth and Norfolk*

**SENATE . . . . . No. 1741**

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By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 1741) of Patrick M. O'Connor for legislation to establish a tax credit for individuals paying college tuition. Revenue.

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-First General Court  
(2019-2020)**  
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An Act establishing a tax credit for individuals paying college tuition.

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

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