

HOUSE No. 2802

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act Relative to Tax Deductions for College Savings..

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.

2 Section 3 of Chapter 62 of the General Laws, as appearing in the 2004 Official Edition, is
3 hereby amended by inserting, after item (15) at the end of subsection B.(a), the following new
4 item:

5 (16) An amount up to \$10,000 per individual to qualified savings plans as defined by
6 Section 529 of the Code.