

# HOUSE . . . . . No. 2833

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## The Commonwealth of Massachusetts

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In the Year Two Thousand Nine  
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An Act creating a tax exemption for college savings plan contributions..

*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   most recently amended by section 42 of chapter 139 of the acts of 2006, is hereby further  
3   amended by adding the following paragraph: -

4           16. All amounts contributed to college savings plans offered by Massachusetts  
5   educational financing authority for college tuition, provided that if the child for whom the plan is  
6   established fails to complete 18 hours of college as a fulltime student by his twenty-first  
7   birthday, all amounts exempted shall be repaid to the commonwealth.