

**HOUSE . . . . . No. 2864**

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Nine**  
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An Act providing an income tax exemption for certain higher education costs. ..

*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 2002 Official Edition, is hereby amended by adding the following  
3 subparagraph:-

4           (14) An amount equal to the costs of higher education to parents or students who attend  
5 community colleges, colleges and universities located in the commonwealth but shall not exceed  
6 \$10,000.