

HOUSE No. 2918

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act providing for a certain income 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 subsection B of section 3 of chapter 62 of the General
2 Laws, as appearing in the 2004 Official Edition, is hereby amended by adding the following
3 subparagraph: —

4 (14) An amount equal to the amount contributed by the taxpayer to a college savings
5 plan authorized under section 529 of the Code; provided, however, that the amount to be
6 deducted hereunder shall not exceed \$2,000 for any 1 beneficiary.

7 SECTION 2. Section 1 shall be effective for taxable years beginning on or after
8 January 1, 2007.