

**SENATE . . . . . No. 1277**

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Nine**  
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An Act Relative to Tax Deductions and Credits for Costs of Higher Education..

*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 2 paragraphs:-

4           Contributions to qualified tuition program under Section 529 of the Code, such as the  
5 U.Fund or the U.Plan offered through the Massachusetts Educational Financing Authority; but in  
6 the case of a single person, a married person filing a separate return or a head of household the  
7 deduction shall not exceed \$500, and in the case of a married couple filing a joint return, the  
8 deduction shall not exceed \$1,000.

9           The amount of Hope or lifetime learning benefits allowed by the Code.