

**SENATE . . . . . No. 1327**

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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 for contributions to college savings plans..

*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:- (16) Yearly contributions to qualified tuition  
4 program under Section 529 of the Code, such as the U.Fund or the U.Plan offered through the  
5 Massachusetts Educational Financing Authority; but in the case of a single person with an  
6 adjusted gross income of less than \$60,000, a married person filing a separate return with an  
7 adjusted gross income of less than \$50,000 or a head of household with an adjusted gross income  
8 of less than \$80,000, the deduction shall not exceed \$5000, and in the case of a married couple  
9 with an adjusted gross income of less than \$80,000 filing a joint return, the deduction shall not  
10 exceed \$10,000. Notwithstanding any general or special law to the contrary, the contribution  
11 limits and the income limits shall increase by the 3-year average of the Consumer Price Index for  
12 Massachusetts or shall remain the same in the event of a drop in the CPI.