

# HOUSE . . . . . No. 3007

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## The Commonwealth of Massachusetts

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PRESENTED BY:

***John H. Rogers***

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*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to tuition tax credit.

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PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>John H. Rogers</i>	<i>12th Norfolk</i>	<i>1/21/2011</i>
<i>Brian A. Joyce</i>	<i>Norfolk, Bristol and Plymouth</i>	<i>2/4/2011</i>
<i>Christine E. Canavan</i>	<i>10th Plymouth</i>	<i>2/3/2011</i>
<i>Thomas A. Golden, Jr.</i>	<i>16th Middlesex</i>	<i>2/4/2011</i>
<i>Martin J. Walsh</i>	<i>13th Suffolk</i>	<i>2/1/2011</i>
<i>James J. Dwyer</i>	<i>30th Middlesex</i>	<i>2/3/2011</i>
<i>Thomas M. Stanley</i>	<i>9th Middlesex</i>	<i>1/27/2011</i>
<i>Frank I. Smizik</i>	<i>15th Norfolk</i>	<i>1/28/2011</i>
<i>Bruce E. Tarr</i>		<i>1/28/2011</i>
<i>James B. Eldridge</i>		<i>2/3/2011</i>
<i>James E. Timilty</i>		<i>2/3/2011</i>

# HOUSE . . . . . No. 3007

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By Mr. Rogers of Norwood, a petition (accompanied by bill, House, No. 3007) of John H. Rogers and others for legislation to create an income tax credit for qualified tuition and fees for higher education. Revenue.

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## The Commonwealth of Massachusetts

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In the Year Two Thousand Eleven  
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An Act relative to tuition tax credit.

*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. Chapter 62 is hereby amended in Section 6 by inserting at the end thereof  
2 after subsection (q) the following new subsection:-

3           (r) A credit shall be allowed against the tax liability imposed by this chapter for in an  
4 amount up to 20 per cent of the cost of qualified tuition and fees for higher education. The credit  
5 under this subsection shall be allowed for the taxable year in which the expenses are incurred;  
6 provided, that said credit shall not exceed \$5,000 in any tax year and any excess credit may be  
7 applied over the following seven subsequent tax years.