

SENATE No. 1457

The Commonwealth of Massachusetts

PRESENTED BY:

John Hart, Jr.

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 tax deductions and credits for costs of higher education..

PETITION OF:

NAME:

John Hart, Jr.

DISTRICT/ADDRESS:

SENATE No. 1457

By Mr. Hart, a petition (accompanied by bill, Senate, No. 1457) of John Hart, Jr. for legislation relative to tax deductions and credits for costs of higher education. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1277 OF 2009-2010.]

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

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.