

HOUSE No. 2717

The Commonwealth of Massachusetts

PRESENTED BY:

John H. Rogers

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.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>John H. Rogers</i>	<i>12th Norfolk</i>
<i>William Smitty Pignatelli</i>	<i>4th Berkshire</i>
<i>Anne M. Gobi</i>	<i>5th Worcester</i>
<i>Stephen L. DiNatale</i>	<i>3rd Worcester</i>
<i>Christine E. Canavan</i>	<i>10th Plymouth</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>
<i>James E. Timilty</i>	<i>Bristol and Norfolk</i>
<i>Robert M. Koczera</i>	<i>11th Bristol</i>
<i>Michael O. Moore</i>	<i>Second Worcester</i>
<i>Cory Atkins</i>	<i>14th Middlesex</i>
<i>Carolyn C. Dykema</i>	<i>8th Middlesex</i>

HOUSE No. 2717

By Mr. Rogers of Norwood, a petition (accompanied by bill, House, No. 2717) of John H. Rogers and others for legislation to create an income tax credit for qualified tuitions and fees for higher education. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 3007 OF 2011-2012.]

The Commonwealth of Massachusetts

In the Year Two Thousand Thirteen

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.