

**SENATE . . . . . No. 1338**

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**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 incenting college savings.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>John Hart, Jr.</i>	<i>First Suffolk</i>
<i>Eileen M. Donoghue</i>	<i>First Middlesex</i>
<i>Michael O. Moore</i>	<i>Second Worcester</i>
<i>Alice Hanlon Peisch</i>	<i>14th Norfolk</i>

**SENATE . . . . . No. 1338**

By Mr. Hart, a petition (accompanied by bill, Senate, No. 1338) of John Hart, Jr., Eileen M. Donoghue and Michael O. Moore for legislation relative to college tuition tax saving incentives. Revenue.

**The Commonwealth of Massachusetts**

**In the Year Two Thousand Thirteen**

An Act incenting college savings.

*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. Subsection (a) of section 3B of Chapter 62 of the General Laws is hereby  
2 amended by inserting, at the end, the following new paragraph:-

3 An amount equal to the amount expended in such taxable year for the purchase of an  
4 interest in, or contributed in such taxable year to an account in, a prepaid tuition program or  
5 college savings program established by the commonwealth or any instrumentality or authority  
6 therof. In the case of a single person or a married person filing a separate return or a head of  
7 household, the total amount deducted in such taxable year shall not exceed \$5,000. In the case of  
8 a married couple filing a joint return, the total amount deducted in such taxable year shall not  
9 exceed \$10,000.