

**HOUSE . . . . . No. 2673**

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**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>Carolyn C. Dykema</i>	<i>8th Middlesex</i>
<i>Louis L. Kafka</i>	<i>8th Norfolk</i>
<i>Thomas M. Stanley</i>	<i>9th Middlesex</i>
<i>Claire D. Cronin</i>	<i>11th Plymouth</i>
<i>Jose F. Tosado</i>	<i>9th Hampden</i>
<i>Denise Provost</i>	<i>27th Middlesex</i>

**HOUSE . . . . . No. 2673**

By Mr. Rogers of Norwood, a petition (accompanied by bill, House, No. 2673) of John H. Rogers and others for legislation to create an income tax credit for qualified tuition and fees for higher education. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2717 OF 2013-2014.]

**The Commonwealth of Massachusetts**

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**In the One Hundred and Eighty-Ninth General Court  
(2015-2016)**  
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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.