HOUSE DOCKET, NO. 2684 FILED ON: 1/16/2015

# HOUSE . . . . . No. 2673

## 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: |
|---|---|
| *John H. Rogers* | *12th Norfolk* |
| *Carolyn C. Dykema* | *8th Middlesex* |
| *Louis L. Kafka* | *8th Norfolk* |
| *Thomas M. Stanley* | *9th Middlesex* |
| *Claire D. Cronin* | *11th Plymouth* |
| *Jose F. Tosado* | *9th Hampden* |
| *Denise Provost* | *27th Middlesex* |

HOUSE DOCKET, NO. 2684 FILED ON: 1/16/2015

# 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

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

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:*

SECTION 1. Chapter 62 is hereby amended in Section 6 by inserting at the end thereof after subsection (q) the following new subsection:-

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