

**HOUSE . . . . . No. 1579**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Paul W. Mark***

*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 employer student loan contribution.**

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Paul W. Mark</i>	<i>2nd Berkshire</i>	<i>1/17/2017</i>
<i>Chris Walsh</i>	<i>6th Middlesex</i>	
<i>Carmine L. Gentile</i>	<i>13th Middlesex</i>	
<i>José F. Tosado</i>	<i>9th Hampden</i>	
<i>Jason M. Lewis</i>	<i>Fifth Middlesex</i>	
<i>Tackey Chan</i>	<i>2nd Norfolk</i>	
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>	
<i>Barbara A. L'Italien</i>	<i>Second Essex and Middlesex</i>	
<i>Adam G. Hinds</i>	<i>Berkshire, Hampshire, Franklin and Hampden</i>	
<i>Kenneth I. Gordon</i>	<i>21st Middlesex</i>	
<i>Jay D. Livingstone</i>	<i>8th Suffolk</i>	
<i>Daniel Cullinane</i>	<i>12th Suffolk</i>	
<i>Mary S. Keefe</i>	<i>15th Worcester</i>	
<i>Sal N. DiDomenico</i>	<i>Middlesex and Suffolk</i>	
<i>Carlos González</i>	<i>10th Hampden</i>	
<i>Daniel J. Hunt</i>	<i>13th Suffolk</i>	
<i>Adrian Madaro</i>	<i>1st Suffolk</i>	



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By Mr. Mark of Peru, a petition (accompanied by bill, House, No. 1579) of Paul W. Mark and others relative to employer student loan contribution tax deductions. Revenue.

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**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninetieth General Court  
(2017-2018)**  
\_\_\_\_\_

An Act relative to employer student loan contribution.

*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: (a) An employer shall be permitted a deduction against the taxes imposed  
2 pursuant to chapter 63 of the General Laws for student loan payment assistance made to  
3 employees. The deduction allowed under this section applies only to student loans incurred by a  
4 qualified employee while attending an accredited institution of higher education, for principal or  
5 interest on a qualified education loan, as defined by sec. 221 of the Code.

6           (b) The employer is permitted a tax deduction not to exceed \$3,600.00 per qualified  
7 employee in any tax year for which the employer makes student loan payment assistance directly  
8 to the employee or to the qualified loan holder on behalf of the employee.

9           (c) Monies received by the employee from the employer for student loan payment  
10 assistance shall not be considered taxable income under Ch. 62, Sec 3 of the General Laws.