

HOUSE No. 3308

The Commonwealth of Massachusetts

PRESENTED BY:

Antonio F. D. Cabral

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 to reduce graduate student loan debt.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Antonio F. D. Cabral</i>	<i>13th Bristol</i>	<i>1/20/2017</i>
<i>Robert M. Koczera</i>	<i>11th Bristol</i>	
<i>Barbara A. L'Italien</i>	<i>Second Essex and Middlesex</i>	
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>	
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>	
<i>Michelle M. DuBois</i>	<i>10th Plymouth</i>	

HOUSE No. 3308

By Mr. Cabral of New Bedford, a petition (accompanied by bill, House, No. 3308) of Antonio F. D. Cabral and others relative to higher education student loan tax deductions. Revenue.

The Commonwealth of Massachusetts

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

An Act to reduce graduate student loan debt.

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. Paragraph (12) of subsection (a) of section 3 of chapter 62 of the General
2 Laws, as appearing in the 2014 Official Edition, is hereby amended by—

3 (a) striking out, in line 128, the word “or” the first place it appears;

4 (b) inserting after the word “two-year”, in line 128, a comma; and

5 (c) inserting after the word “college”, in line 128, the following words:- “, or
6 graduate education debt”.

7 SECTION 2. Said paragraph, as so appearing, is hereby further amended by inserting
8 after the second sentence the following sentence:-

9 “For the purposes of this subparagraph, the term ‘graduate education debt’ shall mean
10 any loan which was or is administered by the financial aid office of a non-profit institution
11 offering a graduate or professional degree program at which the taxpayer, or a dependent of such

12 taxpayer, pursuant to subparagraph (3) of paragraph (b) of part B of this section, was enrolled as
13 a graduate or professional degree student and which loan has been secured through a state
14 student loan program, a federal student loan program or a commercial lender and which loan was
15 obtained and expended solely for the purposes of paying tuition and other expenses directly
16 related to such graduate or professional student enrollment.”.