

**SENATE . . . . . No. 1641**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Bruce E. Tarr*

*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 a family and education savings plan.

PETITION OF:

NAME:

*Bruce E. Tarr*

DISTRICT/ADDRESS:

*First Essex and Middlesex*

**SENATE . . . . . No. 1641**

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By Mr. Tarr, a petition (accompanied by bill, Senate, No. 1641) of Bruce E. Tarr for legislation relative to a family and education savings plan. Revenue.

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**The Commonwealth of Massachusetts**

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

An Act relative to a family and education savings plan.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1            Subsection (a) of section 3B of chapter 62 of the General Laws is hereby amended by  
2 inserting at the end thereof the following new paragraph:-

3            (17) 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, the funds from a prepaid tuition  
5 program or state college savings program established by the commonwealth or any  
6 instrumentality or authority thereof, may be used to pay for educational expenses including:  
7 private school tuition and fees, education therapy services and aides, textbooks, private online  
8 learning courses, Advanced Placement exams, achievement tests and college admissions exams,  
9 tutoring, curriculum, and college textbooks. \$5,000. In the case of a married couple filing a joint  
10 return, the total amount deducted in such taxable year shall not exceed \$10,000.