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:
Antonio F. D. Cabral	13th Bristol	1/10/2019
Brian M. Ashe	2nd Hampden	2/1/2019
Carlos González	10th Hampden	1/24/2019
James K. Hawkins	2nd Bristol	2/1/2019
Stephan Hay	3rd Worcester	1/24/2019
Kay Khan	11th Middlesex	1/29/2019
Mark C. Montigny	Second Bristol and Plymouth	2/1/2019
Brian W. Murray	10th Worcester	1/29/2019
Angelo J. Puppolo, Jr.	12th Hampden	1/23/2019
José F. Tosado	9th Hampden	1/23/2019
Andres X. Vargas	3rd Essex	1/31/2019

HOUSE No. 2411

By Mr. Cabral of New Bedford, a petition (accompanied by bill, House, No. 2411) of Antonio F. D. Cabral and others for legislation to provide for a tax deduction for certain graduate student loan debt. Revenue.

The Commonwealth of Alassachusetts

In the One Hundred and Ninety-First General Court (2019-2020)

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:

- SECTION 1. Paragraph (12) of subsection (a) of section 3 of chapter 62 of the General
- 2 Laws, as appearing in the 2016 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
- any loan which was or is administered by the financial aid office of a non-profit institution
- 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
- a graduate or professional degree student and which loan has been secured through a state
- student loan program, a federal student loan program or a commercial lender and which loan was
- obtained and expended solely for the purposes of paying tuition and other expenses directly
- related to such graduate or professional student enrollment.".