HOUSE No. 2568

The Commonwealth of Massachusetts

PRESENTED BY:

Paul McMurtry

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 establishing a college tuition tax deduction.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
Paul McMurtry	11th Norfolk	1/17/2019
Bruce E. Tarr	First Essex and Middlesex	1/30/2019
Carlos González	10th Hampden	1/30/2019
Elizabeth A. Poirier	14th Bristol	1/31/2019
Mindy Domb	3rd Hampshire	1/31/2019
Brian M. Ashe	2nd Hampden	2/1/2019
Tricia Farley-Bouvier	3rd Berkshire	2/1/2019
John J. Lawn, Jr.	10th Middlesex	2/1/2019
Stephan Hay	3rd Worcester	2/1/2019
Brian W. Murray	10th Worcester	2/1/2019

HOUSE No. 2568

By Mr. McMurtry of Dedham, a petition (accompanied by bill, House, No. 2568) of Paul McMurtry and others relative to establishing a college tuition income tax deduction. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION SEE HOUSE, NO. 1582 OF 2017-2018.]

The Commonwealth of Massachusetts

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

An Act establishing a college tuition tax deduction.

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

- Paragraph (a) of part B of section 3 of chapter 62 of the General Laws, as amended by
- 2 section 21 of chapter 226 of the acts of 2014, is hereby further amended by inserting after
- 3 subparagraph (17) the following subparagraph:--
- 4 (18) An amount equal to 50 per cent of the cost of tuition and fee payments made by the
- 5 taxpayer to a public institution of higher education, as defined by section 5 of chapter 15A, in
- 6 which the taxpayer or a dependent of said taxpayer is enrolled, less any scholarships, grants or
- 7 financial aid received. No deduction shall be allowed under this subparagraph if a deduction is
- 8 claimed under subparagraph (11).