

SENATE No. 1827

The Commonwealth of Massachusetts

PRESENTED BY:

Brendan P. Crighton

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 excluding student loan forgiveness from taxable income for permanently and totally disabled veterans.

PETITION OF:

NAME:

Brendan P. Crighton

DISTRICT/ADDRESS:

Third Essex

SENATE No. 1827

By Mr. Crighton, a petition (accompanied by bill, Senate, No. 1827) of Brendan P. Crighton for legislation to exclude student loan forgiveness from taxable income for permanently and totally disabled veterans. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1626 OF 2019-2020.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Second General Court
(2021-2022)**

An Act excluding student loan forgiveness from taxable income for permanently and totally disabled veterans.

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

1 Paragraph (2) of subsection (a) of section 2 of chapter 62 of the General Laws, as
2 appearing in the 2016 Official Edition, is hereby amended by adding the following
3 subparagraph:-

4 (R) Any amount received by a veteran who is permanently and totally disabled that
5 would be includible in gross income for such taxable year by reason of the discharge of an
6 educational loan under section 108(f)(5)(A)(iii) of the Code.