

SENATE No. 1929

The Commonwealth of Massachusetts

PRESENTED BY:

Michael O. Moore

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:	
<i>Michael O. Moore</i>	<i>Second Worcester</i>	
<i>Brian W. Murray</i>	<i>10th Worcester</i>	<i>2/24/2021</i>
<i>Jessica Ann Giannino</i>	<i>16th Suffolk</i>	<i>3/1/2021</i>
<i>Hannah Kane</i>	<i>11th Worcester</i>	<i>3/1/2021</i>

SENATE No. 1929

By Mr. Moore, a petition (accompanied by bill, Senate, No. 1929) of Michael O. Moore, Brian W. Murray, Jessica Ann Giannino and Hannah Kane for legislation to establish a college tuition tax deduction. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1724 OF 2019-2020.]

The Commonwealth of Massachusetts

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

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:

1 Subsection (a) of part B of section 3 of chapter 62 of the General Laws, as appearing in
2 the 2018 Official Education, is hereby amended by inserting after clause (19) the following
3 clause:-

4 (20) An amount equal to 50 per cent of the cost of tuition payments made by the taxpayer
5 to a public institution of higher education, as defined by section 5 of chapter 15A, in which the
6 taxpayer or a dependent of said taxpayer is enrolled, less any scholarships, grants or financial aid
7 received. No deduction shall be allowed under this subparagraph if a deduction is claimed under
8 subparagraph (11).