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# The Commonwealth of Massachusetts

#### PRESENTED BY:

#### Patrick M. O'Connor

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

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The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act establishing a tax credit for individuals paying college tuition.

#### PETITION OF:

NAME:	DISTRICT/ADDRESS:
Patrick M. O'Connor	Plymouth and Norfolk

#### SENATE DOCKET, NO. 917 FILED ON: 2/9/2021

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By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 1950) of Patrick M. O'Connor for legislation to establish a tax credit for individuals paying college tuition. Revenue.

# [SIMILAR MATTER FILED IN PREVIOUS SESSION SEE SENATE, NO. 1741 OF 2019-2020.]

## The Commonwealth of Massachusetts

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

An Act establishing a tax credit for individuals paying college tuition.

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

1 Chapter 62 is hereby amended in Section 6 by inserting at the end thereof after subsection

2 (q) the following new subsection:-

(r) A credit shall be allowed against the tax liability imposed by this chapter for in an
amount up to 20 per cent of the cost of qualified tuition and fees for higher education. The credit
under this subsection shall be allowed for the taxable year in which the expenses are incurred;
provided, that said credit shall not exceed \$5,000 in any tax year and any excess credit may be
applied over the following seven subsequent tax years.