

**HOUSE . . . . . No. 2722**

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**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:
<i>Antonio F. D. Cabral</i>	<i>13th Bristol</i>	<i>1/19/2023</i>
<i>Lindsay N. Sabadosa</i>	<i>1st Hampshire</i>	<i>1/26/2023</i>
<i>Christopher Hendricks</i>	<i>11th Bristol</i>	<i>1/26/2023</i>
<i>Carol A. Doherty</i>	<i>3rd Bristol</i>	<i>1/30/2023</i>
<i>Paul A. Schmid, III</i>	<i>8th Bristol</i>	<i>2/1/2023</i>
<i>Vanna Howard</i>	<i>17th Middlesex</i>	<i>2/1/2023</i>
<i>Brian M. Ashe</i>	<i>2nd Hampden</i>	<i>2/3/2023</i>

**HOUSE . . . . . No. 2722**

By Representative Cabral of New Bedford, a petition (accompanied by bill, House, No. 2722) of Antonio F. D. Cabral and others relative to the taxation of graduate student loan debt. Revenue.

**The Commonwealth of Massachusetts**

**In the One Hundred and Ninety-Third General Court  
(2023-2024)**

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:*

1 SECTION 1. Paragraph (12) of subsection (a) of section 3 of chapter 62 of the General  
2 Laws, as appearing in the 2020 Official Edition, is hereby amended by:

3 (a) striking out, in line 129, the word “or” the first place it appears.

4 (b) inserting after the word “two-year”, in line 129, a comma; and

5 (c) inserting after the word “college”, in line 129, the following words: - “, or  
6 graduate education debt”.

7 SECTION 2. Paragraph (12) of said subsection (a) of said section 3 of said chapter 62,  
8 as so appearing, is hereby further amended by inserting after the second sentence the following  
9 sentence: -

10 “For the purposes of this subparagraph, the term ‘graduate education debt’ shall mean  
11 any loan which was or is administered by the financial aid office of a non-profit institution

12 offering a graduate or professional degree program at which the taxpayer, or a dependent of such  
13 taxpayer, pursuant to subparagraph (3) of paragraph (b) of part B of this section, was enrolled as  
14 a graduate or professional degree student and which loan has been secured through a state  
15 student loan program, a federal student loan program or a commercial lender and which loan was  
16 obtained and expended solely for the purposes of paying tuition and other expenses directly  
17 related to such graduate or professional student enrollment.”.