

**SENATE . . . . . No. 1884**

**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>Hannah Kane</i>	<i>11th Worcester</i>	<i>2/15/2023</i>
<i>Lindsay N. Sabadosa</i>	<i>1st Hampshire</i>	<i>2/15/2023</i>
<i>Julian Cyr</i>	<i>Cape and Islands</i>	<i>2/28/2023</i>
<i>Ryan C. Fattman</i>	<i>Worcester and Hampden</i>	<i>2/28/2023</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>	<i>3/14/2023</i>
<i>Jacob R. Oliveira</i>	<i>Hampden, Hampshire and Worcester</i>	<i>3/22/2023</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>	<i>3/22/2023</i>
<i>Michael J. Soter</i>	<i>8th Worcester</i>	<i>6/8/2023</i>
<i>Brian W. Murray</i>	<i>10th Worcester</i>	<i>6/27/2023</i>

**SENATE . . . . . No. 1884**

By Mr. Moore, a petition (accompanied by bill, Senate, No. 1884) of Michael O. Moore, Hannah Kane, Lindsay N. Sabadosa, Julian Cyr and others for legislation to establish a college tuition tax deduction. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1929 OF 2021-2022.]

**The Commonwealth of Massachusetts**

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

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 SECTION 1. Subsection (a) of part B of section 3 of chapter 62 of the General Laws, as  
2 appearing in the 2020 Official Edition, is hereby amended by inserting after clause (19) the  
3 following 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).