

HOUSE No. 3228

The Commonwealth of Massachusetts

PRESENTED BY:

John H. Rogers

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 relative to tuition tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>John H. Rogers</i>	<i>12th Norfolk</i>	<i>1/17/2025</i>

HOUSE No. 3228

By Representative Rogers of Norwood, a petition (accompanied by bill, House, No. 3228) of John H. Rogers relative to a tax credit for tuition and fees for higher education. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Fourth General Court
(2025-2026)**

An Act relative to tuition tax credit.

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 (v)(7) the following new subsection:-

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