

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

David M. 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 excluding student loan forgiveness from taxable income for permanently and totally disabled veterans.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>David M. Rogers</i>	<i>24th Middlesex</i>	<i>1/17/2025</i>

HOUSE No.

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2778 OF 2023-2024.]

The Commonwealth of Massachusetts

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

An Act excluding student loan forgiveness from taxable income for permanently and totally disabled veterans.

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

1 Paragraph (2) of subsection (a) of section 2 of chapter 62 of the General Laws, as
2 appearing in the 2016 Official Edition, is hereby amended by adding the following
3 subparagraph:-

4 (R) Any amount received by a veteran who is permanently and totally disabled that
5 would be includible in gross income for such taxable year by reason of the discharge of an
6 educational loan under section 108(f)(5)(A)(iii) of the Code.