

SENATE No. 2045

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:

Michael O. Moore

DISTRICT/ADDRESS:

Second Worcester

SENATE No. 2045

By Mr. Moore, a petition (accompanied by bill, Senate, No. 2045) of Michael O. Moore for legislation to establish a college tuition tax deduction. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1884 OF 2023-2024.]

The Commonwealth of Massachusetts

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

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 Subsection (a) of part B of section 3 of chapter 62 of the General Laws, as appearing in
2 the 2022 Official Edition, is hereby amended by inserting after clause (20) the following clause:-

3 “(21) An amount equal to 50 per cent of the cost of tuition payments made by the
4 taxpayer to a public institution of higher education, as defined by section 5 of chapter 15A, in
5 which the taxpayer or a dependent of said taxpayer is enrolled, less any scholarships, grants or
6 financial aid received. No deduction shall be allowed under this subparagraph if a deduction is
7 claimed under subparagraph (11).”