SENATE DOCKET, NO. 123 FILED ON: 1/8/2025

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:	DISTRICT/ADDRESS:
Michael O. Moore	*Second Worcester*

SENATE DOCKET, NO. 123 FILED ON: 1/8/2025

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:

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

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