

SENATE No. 2051

The Commonwealth of Massachusetts

PRESENTED BY:

Patrick M. O'Connor

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 the accessibility and affordability of trade school education.

PETITION OF:

NAME:

Patrick M. O'Connor

DISTRICT/ADDRESS:

First Plymouth and Norfolk

SENATE No. 2051

By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 2051) of Patrick M. O'Connor for legislation relative to the accessibility and affordability of trade school education. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1916 OF 2023-2024.]

The Commonwealth of Massachusetts

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

An Act relative to the accessibility and affordability of trade school education.

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 2016 Official Edition, is hereby amended by inserting the following new
3 subparagraph:

4 (20) An amount equal to the amount by which tuition payments by the taxpayer to a
5 private occupational school, as defined in section 263 of chapter 112, in which the taxpayer or a
6 dependent of said taxpayer, pursuant to subparagraph (3) of paragraph (b) of part B, is enrolled,
7 less any scholarships, grants or financial aid received, exceeds twenty-five percent of the
8 taxpayer’s Massachusetts adjusted gross income, exclusive of this deduction but, the deduction
9 shall be limited in the manner provided in section 222(d)(3) of the Code as amended and in

10 effect for the taxable year. An individual who is a nonresident for all or part of the taxable year
11 shall not be eligible to claim this deduction.

12 SECTION 2. Subsection (a) of Part B of section 3 of chapter 62 of the General Laws, as
13 appearing in the 2016 Official Edition, is hereby amended by striking out subparagraph (12) and
14 inserting in place thereof the following subparagraph:-

15 (12) An amount equal to the amount of interest payments paid by the taxpayer on
16 education debt during the taxable year. For the purposes of this subparagraph, the term
17 "education debt" shall mean any loan which was or is administered by the financial aid office of
18 a private occupational school, as defined in section 263 of chapter 112, or a two-year or four-
19 year college at which the taxpayer, or a dependent of such taxpayer, pursuant to subparagraph (3)
20 of paragraph (b) of Part B of this section, was enrolled as an undergraduate student and which
21 loan has been secured through a state student loan program, a federal student loan program or a
22 commercial lender and which loan was obtained and expended solely for the purposes of paying
23 tuition and other expenses directly related to such undergraduate student enrollment. A taxpayer
24 who claims a deduction under this section shall not be eligible for a deduction for the same
25 expenses under subparagraph (1) of paragraph (d) of section 2 of this chapter.