

SENATE No.

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.

[Pin Slip]

[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 SECTION 1. Subsection (a) of part B of section 3 of chapter 62 of the General Laws, as
2 appearing in the 2022 Official Edition, is hereby amended by inserting after clause (20) the
3 following clause:-

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