

HOUSE No. 2568

The Commonwealth of Massachusetts

PRESENTED BY:

Paul McMurtry

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:
<i>Paul McMurtry</i>	<i>11th Norfolk</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>
<i>Carlos Gonzalez</i>	<i>10th Hampden</i>
<i>Elizabeth A. Poirier</i>	<i>14th Bristol</i>
<i>Mindy Domb</i>	<i>3rd Hampshire</i>
<i>Brian M. Ashe</i>	<i>2nd Hampden</i>
<i>Tricia Farley-Bouvier</i>	<i>3rd Berkshire</i>
<i>John J. Lawn, Jr.</i>	<i>10th Middlesex</i>
<i>Stephan Hay</i>	<i>3rd Worcester</i>
<i>Brian W. Murray</i>	<i>10th Worcester</i>

HOUSE No. 2568

By Mr. McMurtry of Dedham, a petition (accompanied by bill, House, No. 2568) of Paul McMurtry and others relative to establishing a college tuition income tax deduction. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 1582 OF 2017-2018.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-First General Court
(2019-2020)**

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 Paragraph (a) of part B of section 3 of chapter 62 of the General Laws, as amended by
2 section 21 of chapter 226 of the acts of 2014, is hereby further amended by inserting after
3 subparagraph (17) the following subparagraph:--

4 (18) An amount equal to 50 per cent of the cost of tuition and fee 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).