

HOUSE No. 2673

The Commonwealth of Massachusetts

PRESENTED BY:

John H. Rogers

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 tuition tax credit.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: |
|--------------------------|-----------------------|
| <i>John H. Rogers</i> | <i>12th Norfolk</i> |
| <i>Carolyn C. Dykema</i> | <i>8th Middlesex</i> |
| <i>Louis L. Kafka</i> | <i>8th Norfolk</i> |
| <i>Thomas M. Stanley</i> | <i>9th Middlesex</i> |
| <i>Claire D. Cronin</i> | <i>11th Plymouth</i> |
| <i>Jose F. Tosado</i> | <i>9th Hampden</i> |
| <i>Denise Provost</i> | <i>27th Middlesex</i> |

HOUSE No. 2673

By Mr. Rogers of Norwood, a petition (accompanied by bill, House, No. 2673) of John H. Rogers and others for legislation to create an income tax credit for qualified tuition and fees for higher education. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2717 OF 2013-2014.]

The Commonwealth of Massachusetts

**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**

An Act relative to tuition tax credit.

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. Chapter 62 is hereby amended in Section 6 by inserting at the end thereof
2 after subsection (q) the following new subsection:-

3 (r) A credit shall be allowed against the tax liability imposed by this chapter for in an
4 amount up to 20 per cent of the cost of qualified tuition and fees for higher education. The credit
5 under this subsection shall be allowed for the taxable year in which the expenses are incurred;
6 provided, that said credit shall not exceed \$5,000 in any tax year and any excess credit may be
7 applied over the following seven subsequent tax years.