HOUSE . . . . No. 2717

The Commonwealth of Massachusetts

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PRESENTED BY:

John H. Rogers

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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 passage of the accompanying bill:

An Act relative to tuition tax credit.

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PETITION OF:

NAME:	DISTRICT/ADDRESS:
John H. Rogers	*12th Norfolk*
William Smitty Pignatelli	*4th Berkshire*
Anne M. Gobi	*5th Worcester*
Stephen L. DiNatale	*3rd Worcester*
Christine E. Canavan	*10th Plymouth*
Bruce E. Tarr	*First Essex and Middlesex*
James E. Timilty	*Bristol and Norfolk*
Robert M. Koczera	*11th Bristol*
Michael O. Moore	*Second Worcester*
Cory Atkins	*14th Middlesex*
Carolyn C. Dykema	*8th Middlesex*

HOUSE . . . . No. 2717

By Mr. Rogers of Norwood, a petition (accompanied by bill, House, No. 2717) 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. *3007* OF 2011-2012.]

The Commonwealth of Massachusetts

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In the Year Two Thousand Thirteen
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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.