

HOUSE No. 3766

The Commonwealth of Massachusetts

PRESENTED BY:

Carol A. Doherty

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 an income tax credit for parents contributing to a child's college tuition.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Carol A. Doherty</i>	<i>3rd Bristol</i>	<i>1/19/2023</i>
<i>James K. Hawkins</i>	<i>2nd Bristol</i>	<i>2/9/2023</i>
<i>James C. Arena-DeRosa</i>	<i>8th Middlesex</i>	<i>2/9/2023</i>
<i>Brian W. Murray</i>	<i>10th Worcester</i>	<i>2/19/2023</i>
<i>Steven S. Howitt</i>	<i>4th Bristol</i>	<i>2/19/2023</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>	<i>4/5/2023</i>

HOUSE No. 3766

By Representative Doherty of Taunton, a petition (accompanied by bill, House, No. 3766) of Carol A. Doherty and others for legislation to establish an income tax credit for parents contributing to college tuitions. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Third General Court
(2023-2024)**

An Act establishing an income tax credit for parents contributing to a child's college tuition.

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 6 of chapter 62 of the General Laws, as most recently amended by section 103 of
2 chapter 268 of the acts of 2022, is hereby further amended by adding the following subsection:-

3 (dd)(1) A taxpayer shall be allowed in each taxable year a credit equal to \$2,500 for
4 payments contributing to each child’s college tuition; provided, that such child shall be a
5 dependent of the taxpayer.

6 (2) To be eligible for a credit under this subsection, the taxpayer shall earn less than
7 \$100,000 annually. The taxpayer’s income shall be adjusted at the beginning of each calendar
8 year, by the percentage, if any, by which the consumer price index, as defined in section 1 of the
9 Internal Revenue Code, pursuant to 26 U.S.C. section 1, for the preceding year exceeds the
10 consumer price index for the calendar year that ends before such preceding year.