

SENATE No. 1604

The Commonwealth of Massachusetts

PRESENTED BY:

Bruce E. Tarr

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 family and education savings plan.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>
<i>Steven S. Howitt</i>	<i>4th Bristol</i>
<i>Donald H. Wong</i>	<i>9th Essex</i>
<i>Viriato M. deMacedo</i>	<i>Plymouth and Barnstable</i>
<i>Donald F. Humason, Jr.</i>	<i>Second Hampden and Hampshire</i>
<i>Richard J. Ross</i>	<i>Norfolk, Bristol and Middlesex</i>

SENATE No. 1604

By Mr. Tarr, a petition (accompanied by bill, Senate, No. 1604) of Bruce E. Tarr, Steven S. Howitt, Donald H. Wong, Viriato M. deMacedo and other members of the General Court for legislation relative to family and education savings plan. Revenue.

The Commonwealth of Massachusetts

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

An Act relative to family and education savings plan.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Subsection (a) of section 3B of chapter 62 of the General Laws, as appearing in the 2012
2 Official Edition, is hereby amended by inserting at the end thereof the following new paragraph:-
3 (17) An amount equal to the amount expended in such taxable year for the purchase of an
4 interest in, or contributed in such taxable year to an account in, the funds from a prepaid tuition
5 program or state college savings program established by the commonwealth or any
6 instrumentality or authority thereof, may be used to pay for educational expenses including:
7 private school tuition and fees, education therapy services and aides, textbooks, private online
8 learning courses, Advanced Placement exams, achievement tests and college admissions exams,
9 tutoring, curriculum, and college textbooks. \$5,000. In the case of a married couple filing a joint
10 return, the total amount deducted in such taxable year shall not exceed \$10,000.