

HOUSE No. 2326

By Mr. Bradley of Somerville, petition of G. Edward Bradley for legislation to provide for a deduction under the income tax laws for children attending college on a full time basis. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Sixty-One.

AN ACT PROVIDING FOR A DEDUCTION UNDER INCOME TAX LAWS FOR CHILDREN ATTENDING COLLEGE ON A FULL TIME BASIS.

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

- 1 Chapter 62 of the General Laws is hereby amended by in-
- 2 serting after clause (i), as inserted by section 1 of chapter 717
- 3 of the acts of 1955, the following new clause:—
- 4 (j) the sum of five hundred dollars for a child attending college
- 5 on a full time basis, irrespective of the age of said child.

