

HOUSE No. 3208

By Ms. Graham of Cambridge, petition of Sandra Graham to provide for an income tax deduction for tuition payments. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Eight.

AN ACT PROVIDING FOR AN INCOME TAX DEDUCTION FOR TUITION PAYMENTS.

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

- 1 Paragraph (b) of section B of section 3 of chapter 62 of the
- 2 General Laws, as most recently amended by chapter 684 of the acts
- 3 of 1975, is hereby further amended by adding at the end thereof the
- 4 following subparagraph: —
- 5 (9) An exemption equal to sums paid during the taxable year as
- 6 tuition providing for an income tax deduction for tuition
- 7 payments.

