

SENATE No. 1645

By Mr. McKenna, a petition (accompanied by bill, Senate, No. 1645) of Denis L. McKenna for legislation to authorize an income tax deduction for the payment of college tuitions. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-three.

AN ACT AUTHORIZING AN INCOME TAX DEDUCTION FOR THE
PAYMENT OF COLLEGE TUITIONS.

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 is hereby amended by inserting after section 3,
2 the following section: —

3 *Section 3A.* College tuition paid may be deducted in deter-
4 mining adjusted gross income by the student paying such
5 tuition, the husband or wife filing a joint return where one
6 or both has paid such tuition, or the parent paying such
7 tuition for any such student.

STATE No. 1013

IN SENATE, January 10, 1901.

REPORT OF THE

COMMISSIONERS OF THE LAND OFFICE

IN RESPONSE TO A RESOLUTION PASSED BY THE SENATE

AT ITS REGULAR SESSION, DECEMBER 18, 1899.

ALBANY: ANDREW DEWEY, STATE PRINTER, 1901.

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