

[Similar Matter Filed During Past Session —

See Senate No. 1490 of 1989.]

SENATE No. 1277

By Mr. Keating, a petition (accompanied by bill, Senate, No. 1277) of William R. Keating for legislation to establish a deduction under the state income tax for each person in a household attending institutions of higher learning on a full time basis. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety.

AN ACT RELATIVE TO ESTABLISHING A DEDUCTION UNDER THE STATE INCOME TAX FOR EACH PERSON IN A HOUSEHOLD ATTENDING INSTITUTIONS OF HIGHER LEARNING 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 Section (a) of Subdivision 3 of Section 3 of Chapter 62 of the
- 2 General Laws as appearing in the 1984 Official Edition is hereby
- 3 amended by adding the following paragraph: —
- 4 (10) Ten percent of tuition costs to private and public
- 5 institutions of higher learning for each family member attending
- 6 an institution of higher learning on a full time basis.

