

[Similar Matter Filed During Past Session —
See Senate No. 1177 of 1991.]

SENATE No. 1281

By Mr. Locke, a petition (accompanied by bill, Senate, No. 1281) of David H. Locke, Edward P. Kirby, Richard R. Tisei, Brian P. Lees, Christopher M. Lane, Matthew J. Amorello, Lucile P. Hicks, Nancy Achin Sullivan and Erving H. Wall, Jr., for legislation to provide for an income tax deduction for educational expenses. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety-Two.

AN ACT PROVIDING FOR AN INCOME TAX DEDUCTION FOR EDUCATIONAL EXPENSES.

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

1 Notwithstanding any provision of law to the contrary, there
2 shall be allowed, in addition to the deductions to personal income
3 allowed in computing personal income taxes pursuant to section
4 three of chapter sixty-two of the General Laws, a deduction for
5 educational expenses incurred by a taxpayer in connection with
6 the education of one or more members of his immediate family,
7 equal to the amounts expended for tuition, fees and the like but
8 not to exceed one thousand dollars.

