

[Similar Matter Filed During Past Session —
See Senate No. 1183 of 1991.]

SENATE No. 1284

By Mr. LoPresti, a petition (accompanied by bill, Senate, No. 1284) of Michael LoPresti, Jr., for legislation to provide for tax credits for certain parents of disabled or retarded students. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO PROVIDE FOR TAX CREDITS FOR CERTAIN PARENTS OF DISABLED OR RETARDED STUDENTS.

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 1. Parents or guardians of students who are dis-
2 abled or retarded shall be eligible to claim as a deduction on their
3 Massachusetts State Income Tax any portion of tuition and or
4 room and board paid by said parent or guardian if such payment
5 is not covered by a city or state agency.

6 This tax credit shall apply only to parents or guardians of
7 students attending schools or institutions approved by the State
8 Department of Education.

1 SECTION 2. This act shall take effect upon its passage.

