

HOUSE No. 4802

By Mr. Serra of Boston, petition of Emanuel G. Serra and another that provision be made for an exemption under the income tax laws for certain tuition payments. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO TAXATION OF INCOMES.

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 (a) of subsection B of section 3 of chapter 62 of the
2 General Laws, as most recently amended by chapter 723 of the
3 acts of 1973, is hereby further amended by adding the following
4 clause: —

5 (7) In the case of a parent or parents who pay tuition for a
6 child or children in school, an amount equal to thirty per cent of
7 the amount by which the combined tuitions of all the taxpayer's
8 children in school, less an amount of five hundred dollars for
9 each tuition-paying child, exceeds fifteen per cent of the total
10 income of a parent, or if two parents file jointly then fifteen per
11 cent of their total combined incomes. This deduction shall apply
12 only where a child is enrolled in a program leading to a degree or
13 certificate not more advanced than a bachelor's or its equivalent.
14 The maximum deduction allowable under this clause in any given
15 year shall be four hundred dollars.

