

[Similar Matter Filed During Past Session —
See Senate No. 1252 of 1992.]

SENATE No. 1314

By Mr. Keating, petition (accompanied by bill, Senate, No. 1314) of William R. Keating, Louis L. Kafka, Francis G. Mara, William C. Galvin, Michael W. Morrissey and John H. Rogers for legislation to establish a tax deduction for each person in a household who is a full time student of higher education. Taxation.

The Commonwealth of Massachusetts

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

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.

