

# HOUSE . . . . . No. 5078

By Mr. Bourque of Fitchburg, petition of George J. Bourque that certain parents or legal guardians be granted a tax deduction for the cost of educating their children. Taxation.

## The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR A TAX DEDUCTION FOR THE PARENT OR LEGAL GUARDIAN PAYING A STUDENT'S EDUCATION COSTS IN A GIVEN TAXABLE YEAR.

*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 section 1 of chapter  
3 848 of the acts of 1974, is hereby further amended by inserting  
4 after subparagraph (7) the following subparagraph: — (8)  
5 Payments by a parent or legal guardian for a student's education  
6 costs in a given taxable year. Only one such claim may be filed  
7 for any student per taxable year. In the event more than one  
8 parent pays a student's education costs in a given taxable year,  
9 the parent paying the greatest amount, or presenting proof of  
10 payment thereof, and such parent or legal guardian must have  
11 been a resident of Massachusetts during the period for which  
12 this deduction is made, shall have the right to file this deduction  
13 based only upon the amount such parent has paid or presents  
14 proof of payment thereupon.

REPORT OF THE

COMMISSIONERS OF THE GENERAL LAND OFFICE

IN ANSWER TO A RESOLUTION PASSED BY THE HOUSE OF COMMONS

IN APRIL 1861

LONDON: PRINTED BY RICHARD CLAY AND COMPANY, BUNGAY, SUFFOLK.

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