

HOUSE No. 3851

By Mr. Valianti of Marlborough, petition of Daniel J. Valianti and another that tuition and fees of public higher educational institutions be deductible under the income tax laws of the Commonwealth. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR DEDUCTIBILITY OF TUITION/FEEES FROM INCOME TAX.

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

- 1 A student attending a public higher education institution may
- 2 deduct the full payment of tuition and fees from their state income
- 3 tax.

REPORT OF THE COMMISSIONERS OF THE LAND OFFICE
IN RESPONSE TO A RESOLUTION PASSED BY THE HOUSE OF REPRESENTATIVES
MAY 15, 1881

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