

HOUSE No. 2728

By Mr. Tarr of Gloucester, petition of Bruce E. Tarr, Edward B. Teague III and Thomas G. Palumbo for legislation to establish a deduction from the state income tax for the payment of certain college student tuitions. Taxation.

The Commonwealth of Massachusetts

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

AN ACT ESTABLISHING A DEDUCTION FROM THE STATE INCOME TAX FOR THE PAYMENT OF CERTAIN COLLEGE STUDENT TUITIONS.

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

1 Paragrah (2) of subsection B of section 3 of chapter 62 of the
2 General Laws, as appearing in the 1988 Official Edition, is hereby
3 amended by adding the following two paragraphs: —

4 (1) In the case of a parent or parents of a college student
5 attending a private or public institution of higher education on
6 a full time basis, ten percent of the tuition costs of such student;
7 provided, however, (1) that the amount deducted for a parent or
8 parents with one or more children attending such an institution
9 shall not exceed ten percent of the annual taxable income of such
10 taxpayer, and (2) that said ten percent deduction shall not be
11 allowed for more than a total of four years, and (3) such tax
12 deduction shall only be allowed to said parent or parents for
13 students that have been listed by the parents as dependents. Proof
14 of payment of the aforementioned college tuition shall be
15 furnished with the taxpayer's tax returns.

16 (11) In the case of an individual taxpayer who attends a public
17 or private institution of higher education and has not been claimed
18 as a dependent by anyone other than himself, ten percent of all
19 his tuition costs.

