HOUSE DOCKET, NO. FILED ON: 1/12/2009

**HOUSE . . . . . . . . . . . . . . No.**

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The Commonwealth of Massachusetts

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PRESENTED BY:

**Brian S. Dempsey**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General
 Court assembled:*

 The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act Providing for a Certain Income Tax Deduction.

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

PETITION OF:

|  |  |
| --- | --- |
| Name: | District/Address: |
| Brian S. Dempsey | 3rd Essex |

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2886 OF 2007-2008.]

The Commonwealth of Massachusetts

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**In the Year Two Thousand and Nine**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

An Act Providing for a Certain Income Tax Deduction.

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

SECTION 1.  Paragraph (a) of subsection B of section 3 of chapter 62 of the General Laws, as appearing in the 2004 Official Edition, is hereby amended by adding the following subparagraph:-

                (14)  An amount equal to the amount contributed by the taxpayer to a college savings plan authorized under section 529 of the Code.  The amounts to be deducted hereunder shall not exceed:

                (A)  in the case of a single person or a married person filing a separate return, $5,000;

                (B)  in the case of a head of household, as defined under section 2(b) of the Code, filing a separate return, $7,725; and,

                (C)  in the case of married persons filing jointly, $10,000.

SECTION 2.  Section 1 shall be effective for taxable years beginning on or after January 1, 2007.