HOUSE DOCKET, NO. FILED ON: 1/14/2009

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

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The Commonwealth of Massachusetts

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PRESENTED BY:

**Thomas M. Stanley**

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

*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: |
| Thomas M. Stanley | 9th Middlesex |

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 3136 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; provided, however, that the amount to be deducted hereunder shall not exceed $2,000 for any 1 beneficiary.

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