SENATE DOCKET, NO. FILED ON: 1/13/2009

**SENATE . . . . . . . . . . . . . . No.**

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The Commonwealth of Massachusetts

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PRESENTED BY:

**John A. Hart, Jr.**

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

*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 Relative to Tax Deductions and Credits for Costs of Higher Education.

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

PETITION OF:

|  |  |
| --- | --- |
| Name: | District/Address: |
| John A. Hart, Jr. | First Suffolk |

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. S01732 OF 2007-2008.]

The Commonwealth of Massachusetts

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**In the Year Two Thousand and Nine**

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

An Act relative to tax deductions and credits for costs of higher education.

*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 Part B of section 3 of chapter 62 of the General Laws, as most recently amended by section 42 of chapter 139 of the acts of 2006, is hereby further amended by adding the following 2 paragraphs:-

1. Contributions to qualified tuition program under Section 529 of the Code, such as the U.Fund or the U.Plan offered through the Massachusetts Educational Financing Authority; but in the case of a single person, a married person filing a separate return or a head of household the deduction shall not exceed $500, and in the case of a married couple filing a joint return, the deduction shall not exceed $1,000.
2. The amount of Hope or lifetime learning benefits allowed by the Code.