

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

William Smitty Pignatelli

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 an income tax exemption for certain higher education costs. SECTION 1.Paragraph (a) of Part (B) of section 3 of chapter 62 of the General laws, as appearing in the 2002 Official Edition, is hereby amended by adding the following subparagraph:- (14) An amount equal to the costs of higher education to parents or students who attend community colleges, colleges and universities located in the commonwealth but shall not exceed \$10,000. .

PETITION OF:

NAME:	DISTRICT/ADDRESS:
William Smitty Pignatelli	4th Berkshire

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 3077 OF 2007-2008.]

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT PROVIDING AN INCOME TAX EXEMPTION FOR CERTAIN HIGHER EDUCATION COSTS. SECTION 1.PARAGRAPH (A) OF PART (B) OF SECTION 3 OF CHAPTER 62 OF THE GENERAL LAWS, AS APPEARING IN THE 2002 OFFICIAL EDITION, IS HEREBY AMENDED BY ADDING THE FOLLOWING SUBPARAGRAPH:- (14) AN AMOUNT EQUAL TO THE COSTS OF HIGHER EDUCATION TO PARENTS OR STUDENTS WHO ATTEND COMMUNITY COLLEGES, COLLEGES AND UNIVERSITIES LOCATED IN THE COMMONWEALTH BUT SHALL NOT EXCEED \$10,000. .

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