

HOUSE No.

The Commonwealth of Massachusetts

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

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:

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

3 (14) An amount equal to the amount contributed by the taxpayer to a college savings plan
4 authorized under section 529 of the Code; provided, however, that the amount to be deducted
5 hereunder shall not exceed \$2,000 for any 1 beneficiary.

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