

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

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**The Commonwealth of Massachusetts**

PRESENTED BY:

**Mr. Brewer**

*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 liability reductions.

PETITION OF:

NAME:

Mr. Brewer

DISTRICT/ADDRESS:

Worcester, Hampden, Hampshire and Franklin

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. S01699 OF 2007-2008.]

## The Commonwealth of Massachusetts

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In the Year Two Thousand and Nine

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### AN ACT RELATIVE TO TAX LIABILITY REDUCTIONS.

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

4 (16) Contributions to qualified tuition program under Section 529 of the Code, such as the  
5 U.Fund or the U.Plan offered through the Massachusetts Educational Financing Authority; but in  
6 the case of a single person, a married person filing a separate return or a head of household the  
7 deduction shall not exceed \$500, and in the case of a married couple filing a joint return, the  
8 deduction shall not exceed \$1,000.