

# SENATE NO. 1699

## **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  
6 in the case of a single person, a married person filing a separate return or a head of household  
7 the 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.