

**HOUSE . . . . . No. 2748**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

**Paul K. Frost**

*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 child tax credits.

PETITION OF:

NAME:

Paul K. Frost

DISTRICT/ADDRESS:

7th Worcester

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2906 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 CHILD TAX CREDITS.

*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 6 of chapter 62 of the General Laws, as most recently amended by chapter 518 of the acts of 1983,  
2 is hereby amended by adding after paragraph (d) the following new paragraph:—  
3 (e) A credit of two thousand dollars shall be allowed against the taxes due if the taxpayer has provided more than  
4 one-half of the support for any offspring who has not attained the age of eighteen before the taxable year, provided  
5 that the child relative resided with the taxpayer for more than six months of the taxable year. If the credit provided  
6 for in this section reduces that tax due to zero, the taxpayer shall be entitled to a refund equal to the amount by  
7 which the amount of the credit exceeded the amount of the tax due.