

**SENATE . . . . . No. 1370**

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The Commonwealth of Massachusetts

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**In the Year Two Thousand Nine**  
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An Act providing a tax credit for employers providing day care and/or day care subsidies to their employees..

*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. Chapter 63 of the General Laws, as appearing in the 2004 Official Edition,  
2 is hereby amended by inserting after section 31K the following section:-

3 Section 31L. A corporation shall be allowed a credit as hereinafter provided against  
4 its excise due under this chapter for its taxable year ending on or after December 31, 2008. The  
5 amount of the credit shall be equal to 50 per cent of the qualifying child care expenses.  
6 Qualifying child care expenses are employer-provided or employer-sponsored expenses for the  
7 care in Massachusetts of children of employees which expenses are not reimbursed by tuition,  
8 government grant or otherwise and do not include expenses for the construction, acquisition or  
9 maintenance of equipment or facilities used for child care purposes.

10 The credit allowed under this section shall not reduce the excise to less than the  
11 amount due under subsection (b) of section 32 or subsection (b) of section 39 of this chapter and  
12 under any act in addition thereto. The provisions of section 32C of this chapter shall not apply to  
13 the credit allowed by this section. A corporation claiming a credit under this section shall

14 furnish such information relative to the credit as may be requested by the commissioner of the  
15 department of revenue in a form approved by him, and the commissioner shall promulgate such  
16 regulations as are necessary to implement this section.

17                   SECTION 2. This act shall take effect for taxable years ending on or after  
18 December 31, 2009.

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