

HOUSE No. 2638

The Commonwealth of Massachusetts

PRESENTED BY:

Michael J. Soter

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 adoption of the accompanying bill:

An Act to promote adoption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Michael J. Soter</i>	<i>8th Worcester</i>	<i>1/14/2019</i>
<i>Alyson M. Sullivan</i>	<i>7th Plymouth</i>	<i>1/29/2019</i>
<i>Shawn Dooley</i>	<i>9th Norfolk</i>	<i>1/27/2019</i>
<i>Ryan C. Fattman</i>	<i>Worcester and Norfolk</i>	<i>2/1/2019</i>
<i>Donald R. Berthiaume, Jr.</i>	<i>5th Worcester</i>	<i>1/31/2019</i>
<i>Angelo L. D'Emilia</i>	<i>8th Plymouth</i>	<i>1/31/2019</i>
<i>David F. DeCoste</i>	<i>5th Plymouth</i>	<i>1/24/2019</i>
<i>Randy Hunt</i>	<i>5th Barnstable</i>	<i>1/21/2019</i>
<i>Patrick Joseph Kearney</i>	<i>4th Plymouth</i>	<i>2/1/2019</i>
<i>Joseph D. McKenna</i>	<i>18th Worcester</i>	<i>1/31/2019</i>
<i>Shaunna L. O'Connell</i>	<i>3rd Bristol</i>	<i>1/31/2019</i>
<i>Elizabeth A. Poirier</i>	<i>14th Bristol</i>	<i>1/31/2019</i>

HOUSE No. 2638

By Mr. Soter of Bellingham, a petition (accompanied by bill, House, No. 2638) of Michael J. Soter and others relative to a taxpayer exemption for adopted children. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2622 OF 2017-2018.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-First General Court
(2019-2020)**

An Act to promote adoption.

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 (5) of subsection (b) of part B of section 3 of chapter 62 of the
2 2016 Official Edition of the General Laws is hereby amended by striking paragraph (5) in its
3 entirety and inserting in place thereof the following:-

4
5 (5) An amount equal to the total expenses paid by the taxpayer within the taxable year to
6 adopt children. Expenses shall consist of fees paid to any agency licensed to place children for
7 adoption, attorneys fees, court fees, and medical expenses, including copayments for medical
8 services, incurred in the adoption process of a minor child.

9 SECTION 2. Section 6 of said chapter 62 is hereby amended by adding the following
10 subsection:-

11 (u) An refundable adoption tax credit of \$1,000 per adopted child in a calendar year shall
12 allowed to one adoptive parent against any taxes due pursuant to this chapter.