HOUSE . . . . No. 4726

The Commonwealth of Massachusetts

PRESENTED BY:

Christine P. Barber and Tricia Farley-Bouvier

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 provide equal stimulus checks to immigrant taxpayers.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
Christine P. Barber	34th Middlesex	4/17/2020
Tricia Farley-Bouvier	3rd Berkshire	4/17/2020
Elizabeth A. Malia	11th Suffolk	4/17/2020
David M. Rogers	24th Middlesex	4/17/2020
Mindy Domb	3rd Hampshire	4/17/2020
Jon Santiago	9th Suffolk	4/17/2020
Maria Duaime Robinson	6th Middlesex	4/17/2020
Frank A. Moran	17th Essex	4/17/2020
Kevin G. Honan	17th Suffolk	4/17/2020
Nika C. Elugardo	15th Suffolk	4/17/2020
Lindsay N. Sabadosa	1st Hampshire	4/17/2020
Daniel J. Ryan	2nd Suffolk	4/17/2020
Adrian C. Madaro	1st Suffolk	4/17/2020
Peter Capano	11th Essex	4/17/2020
Kathleen R. LaNatra	12th Plymouth	4/19/2020
Kay Khan	11th Middlesex	4/19/2020
Jay D. Livingstone	8th Suffolk	4/20/2020
Natalie M. Blais	1st Franklin	4/20/2020

Joseph W. McGonagle, Jr.	28th Middlesex	4/20/2020
Paul F. Tucker	7th Essex	4/20/2020
Carmine Lawrence Gentile	13th Middlesex	4/20/2020
Thomas M. Stanley	9th Middlesex	4/20/2020
Brendan P. Crighton	Third Essex	4/20/2020
Marcos A. Devers	16th Essex	4/20/2020
Natalie M. Higgins	4th Worcester	4/20/2020
Mike Connolly	26th Middlesex	4/20/2020
Brian M. Ashe	2nd Hampden	4/20/2020
Tami L. Gouveia	14th Middlesex	4/21/2020
Jack Patrick Lewis	7th Middlesex	4/21/2020
James B. Eldridge	Middlesex and Worcester	4/21/2020
Denise Provost	27th Middlesex	4/21/2020
Jonathan Hecht	29th Middlesex	4/21/2020
Daniel R. Carey	2nd Hampshire	4/21/2020
David Henry Argosky LeBoeuf	17th Worcester	4/22/2020
Ruth B. Balser	12th Middlesex	4/22/2020
Daniel Cahill	10th Essex	4/22/2020
Michael J. Moran	18th Suffolk	4/22/2020
Nick Collins	First Suffolk	4/22/2020
Sean Garballey	23rd Middlesex	4/22/2020
Mary S. Keefe	15th Worcester	4/22/2020
Carlos González	10th Hampden	4/22/2020
Bud L. Williams	11th Hampden	4/24/2020

HOUSE . . . . No. 4726

By Representatives Barber of Somerville and Farley-Bouvier of Pittsfield, a petition (subject to Joint Rule 12) of Christine P. Barber, Tricia Farley-Bouvier and others relative to stimulus checks to immigrant taxpayers. Revenue.

The Commonwealth of Massachusetts

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

_____

An Act to provide equal stimulus checks to immigrant taxpayers.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to provide stimulus checks to immigrant taxpayers who were excluded from the stimulus provisions of the federal CARES Act, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

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. (a) When used in this section the following words or terms shall have the

2   following meanings:—

3   "Commissioner", the commissioner of revenue.

4   "Eligible taxpayer", a taxpayer who filed a Massachusetts income tax return for tax year

5   2019 using an Individual Taxpayer Identification Number ("ITIN") and who is ineligible for the

6   recovery rebate in section 2201 of the federal CARES act of 2020; provided that estate or trust

7   shall not be considered an eligible taxpayer.

8   "Qualifying child", an individual listed as a dependent by the taxpayer on Schedule D1 of

9   the Massachusetts income tax return for tax year 2019 who is a child of the taxpayer or a

10   descendant of such a child, or a brother, sister, stepbrother, or stepsister of the taxpayer or a

11   descendant of any such relative, who lived in the same home as the taxpayer for more than half

12   of tax year 2019, who has not provided over one-half of the individual's own support for the

13   calendar year in which the taxable year of the taxpayer begins, and who has not filed a joint

14   return (other than only for a claim of refund) with the individual's spouse under section 6013 for

15   the taxable year beginning in the calendar year in which the taxable year of the taxpayer begins,

16   and who had not attained the age of 17 years at the end of 2019.⌜SEP⌟(b) Notwithstanding any

17   general or special law to the contrary, in the case of an eligible taxpayer, there shall be allowed

18   as a refundable credit against the tax for tax year 2019 an amount equal to the sum of—

19   (1) $1,200 ($2,400 in the case of an eligible taxpayer filing a joint return), plus

20   (2) an amount equal to the product of $500 multiplied by the number of qualifying

21   children.⌜SEP⌟

22   (c) The amount of the credit allowed by this section shall be reduced (but not below zero)

23   by 5 percent of so much of the taxpayer's adjusted gross income as exceeds—

24   (1) $150,000 in the case of a joint return,

25   (2) $112,500 in the case of a head of household, and

26   (3) $75,000 in the case of a taxpayer not described in paragraph (1) or (2).⌜SEP⌟(d) The

27   commissioner shall disburse refunds payable under this section electronically to any account to

28   which the payee authorized, on or after January 1, 2018, the delivery of a refund of income tax.

29   In the case of an individual who, at the time of any determination made pursuant to subsections

30   (b) and (c) has not filed a tax return for tax year 2019, the commissioner shall disburse refunds

31   payable under this section by substituting '2018' for '2019' in the definitions of "eligible

32   taxpayer" and "qualifying child" and in subsection (b). [SEP](e) For an eligible taxpayer to whom

33   no electronic refund is disbursed pursuant to subsection (d), the commissioner shall notify such

34   taxpayer by first class mail and provide information prominently listed on the website of the

35   department of the availability of the refund provided for in this section together with instructions

36   on the application process. [SEP](f) The commissioner shall promulgate regulations to effectuate the

37   purposes of this section.