

SENATE No. 1674

The Commonwealth of Massachusetts

PRESENTED BY:

Adam G. Hinds

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 improving the affordability of child care.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Adam G. Hinds</i>	<i>Berkshire, Hampshire, Franklin and Hampden</i>	
<i>Patrick M. O'Connor</i>	<i>Plymouth and Norfolk</i>	<i>1/30/2019</i>
<i>Mark C. Montigny</i>	<i>Second Bristol and Plymouth</i>	<i>2/7/2019</i>
<i>Julian Cyr</i>	<i>Cape and Islands</i>	<i>2/8/2019</i>
<i>Mike Connolly</i>	<i>26th Middlesex</i>	<i>2/8/2019</i>
<i>Sal N. DiDomenico</i>	<i>Middlesex and Suffolk</i>	<i>2/8/2019</i>

SENATE No. 1674

By Mr. Hinds, a petition (accompanied by bill, Senate, No. 1674) of Adam G. Hinds, Patrick M. O'Connor, Mark C. Montigny, Julian Cyr and other members of the General Court for legislation to improve the affordability of child care . Revenue.

The Commonwealth of Massachusetts

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

An Act improving the affordability of child care.

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. Notwithstanding any general or special law to the contrary, the department
2 of revenue shall promulgate regulations to increase the cap on existing tax deductions received
3 for child care expenses, as defined by Section 21 of the United States Internal Revenue Code.
4 The cap for one qualifying individual shall be no lower than \$9,600, the cap for two or more
5 qualifying individuals shall be no lower than \$19,200.