

**SENATE . . . . . No. 1737**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Patrick M. O'Connor*

*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 establishing a tax credit for child care.

PETITION OF:

NAME:

*Patrick M. O'Connor*

DISTRICT/ADDRESS:

*Plymouth and Norfolk*

**SENATE . . . . . No. 1737**

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By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 1737) of Patrick M. O'Connor for legislation to establish a tax credit for child care. Revenue.

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**The Commonwealth of Massachusetts**

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

An Act establishing a tax credit for 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. Section 6 of Chapter 62 of the General Laws is hereby amended by  
2 inserting after subsection (p) the following new subsection:-

3           (q) A credit for child care services expenses paid by the taxpayer shall be allowed against  
4 the tax liability imposed by this chapter, for a taxpayer filing single, married filing jointly or  
5 head of household. Said child care service must be a provider licensed by the Commonwealth in  
6 order to qualify for the tax credit. The child receiving child care services must be a dependent of  
7 the taxpayer. The total credit allowable per tax year shall not exceed three thousand dollars per  
8 child. Only one taxpayer of the two taxpayers who file jointly married filing shall be eligible to  
9 qualify for the tax credit.