

# SENATE . . . . . No. 1756

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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 relative to middle class economic relief.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Patrick M. O'Connor</i>	<i>Plymouth and Norfolk</i>	
<i>David Allen Robertson</i>	<i>19th Middlesex</i>	<i>1/24/2019</i>
<i>Ryan C. Fattman</i>	<i>Worcester and Norfolk</i>	<i>1/30/2019</i>
<i>Donald F. Humason, Jr.</i>	<i>Second Hampden and Hampshire</i>	<i>2/1/2019</i>

# SENATE . . . . . No. 1756

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By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 1756) of Patrick M. O'Connor, David Allen Robertson, Ryan C. Fattman and Donald F. Humason, Jr. for legislation relative to middle class economic relief. Revenue.

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## The Commonwealth of Massachusetts

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

An Act relative to middle class economic relief.

*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.

10          SECTION 2. Notwithstanding any general or special law, rule regulation to the contrary,  
11     for taxable years 2020 and 2021, up to \$1000 may be deducted from adjusted gross income for  
12     the cost of home heating oil, natural gas, and propane paid by single persons if the taxpayer's

total annual adjusted gross income is equal to or less than \$18,000, or if qualifying joint filers who qualify as a head household have a total annual adjusted gross income equal to or less than \$40,000.

(a) The deductions may be used only for the cost of home heating oil, natural gas and propane purchased between November 1, 2020 and March 31, 2021.

(b) Any taxpayer entitled to a deduction under this section may apply the deduction in taxable year 2020 for purchases made in 2020. If the taxpayer does not take the full \$1000 deduction in taxable year 2020, the taxpayer may take the remainder in taxable year 2021 for purchases made in 2021 through March 31, 2021.

(c) The commissioner of revenue shall promulgate rules and regulations necessary to implement this section. The commissioner shall also include in such rules and regulations eligibility provisions for a taxpayer who owns a condominium or a cooperative dwelling and for whom such purchases are accounted for in a common area fee or special assessment against such costs as may be reasonably attributed to the percentage ownership share of the condominium or cooperative dwelling costs; and provided further, that the commissioner shall also include in such rules and regulations eligibility provisions for a taxpayer who rents a residential dwelling and for whom such purchases are accounted for in the rent and provisions that account for multiple renters in a residential dwelling. The department shall file a copy of any rules and regulations with the clerks of the senate and House of Representatives and with the joint committee on revenue.

SECTION 3. Chapter 62 is hereby amended in Section 6 by inserting at the end thereof after subsection (q) the following new subsection:-

(r) A credit shall be allowed against the tax liability imposed by this chapter for in an amount up to 20 per cent of the cost of qualified tuition and fees for higher education. The credit under this subsection shall be allowed for the taxable year in which the expenses are incurred; provided, that said credit shall not exceed \$5,000 in any tax year and any excess credit may be applied over the following seven subsequent tax years.

SECTION 4. Chapter 62 is hereby amended in Section 3 by striking paragraph (B)(a)(13) and inserting thereof the following paragraph:-

(13) An amount equal to the amount of the charitable contribution deduction allowed or allowable to the taxpayer under section 170 of the Code. All requirements, conditions and limitations applicable to charitable contributions under the Code shall apply for purposes of determining the amount of the deduction under this subparagraph, except that taxpayers shall not be required to itemize their deductions in their federal income tax returns.

SECTION 5. The Commonwealth, through the Executive Office of Housing and Economic Development, shall institute a pilot program to offer a competitive grant program for startup companies owned by Massachusetts residents and business owners. For the purposes of this section, “startup company” shall be defined as a newly emerged business venture that aims to develop a viable business model to meet a marketplace need. The pilot program shall aim to provide ten grants totaling \$500,000 to eligible startup companies who apply for the grant. The Executive Office of Housing Economic Development shall promulgate parameters of eligibility and guidelines for application to the grant program, provided that the program be open for application no later than December 1, 2021, and the funding be awarded to selected winners no later than July 1, 2022. The Executive Office of Housing an Economic Development shall submit

57 a report to the Clerks of the House and Senate detailing the progress of the pilot program as well  
58 as the economic consequences of the grants on the recipient startup companies no later than July  
59 1, 2023.