SENATE DOCKET, NO. 2916 FILED ON: 4/14/2020

SENATE . . . . . No. 2659

The Commonwealth of Massachusetts

PRESENTED BY:

James B. Eldridge

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:	
James B. Eldridge	*Middlesex and Worcester*	
Ruth B. Balser	*12th Middlesex*	
Liz Miranda	*5th Suffolk*	
Maria Duaime Robinson	*6th Middlesex*	*4/16/2020*
Jack Patrick Lewis	*7th Middlesex*	*4/16/2020*
Brendan P. Crighton	*Third Essex*	*4/16/2020*
Adrian C. Madaro	*1st Suffolk*	*4/16/2020*
Marcos A. Devers	*16th Essex*	*4/16/2020*
Michael D. Brady	*Second Plymouth and Bristol*	*4/16/2020*
José F. Tosado	*9th Hampden*	*4/16/2020*
Nick Collins	*First Suffolk*	*4/16/2020*
Patricia D. Jehlen	*Second Middlesex*	*4/16/2020*
Nika C. Elugardo	*15th Suffolk*	*4/16/2020*
Peter Capano	*11th Essex*	*4/16/2020*
Lindsay N. Sabadosa	*1st Hampshire*	*4/16/2020*
Tami L. Gouveia	*14th Middlesex*	*4/17/2020*
Denise Provost	*27th Middlesex*	*4/17/2020*
Harriette L. Chandler	*First Worcester*	*4/17/2020*

Tricia Farley-Bouvier	*3rd Berkshire*	*4/17/2020*
Elizabeth A. Malia	*11th Suffolk*	*4/17/2020*
Kay Khan	*11th Middlesex*	*4/19/2020*
Carmine Lawrence Gentile	*13th Middlesex*	*4/20/2020*
Mike Connolly	*26th Middlesex*	*4/20/2020*
David Henry Argosky LeBoeuf	*17th Worcester*	*4/22/2020*
Christina A. Minicucci	*14th Essex*	*4/23/2020*
Sal N. DiDomenico	*Middlesex and Suffolk*	*4/27/2020*
Sonia Chang-Diaz	*Second Suffolk*	*5/4/2020*
Rebecca L. Rausch	*Norfolk, Bristol and Middlesex*	*5/7/2020*
Michelle L. Ciccolo	*15th Middlesex*	*5/7/2020*
Jason M. Lewis	*Fifth Middlesex*	*6/4/2020*
Bud L. Williams	*11th Hampden*	*6/17/2020*

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By Mr. Eldridge, a petition (accompanied by bill, Senate, No. 2659) (subject to Joint Rule 12) of James B. Eldridge, Ruth B. Balser, Liz Miranda, Maria Duaime Robinson and other members of the General Court for legislation to provide equal stimulus checks to immigrant taxpayers. Revenue.

The Commonwealth of Massachusetts

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:

SECTION 1. (a) When used in this section the following words or terms shall have the following meanings:-

“Commissioner", the commissioner of revenue.

“Eligible taxpayer”, a taxpayer who filed a Massachusetts income tax return for tax year 2019 using an Individual Taxpayer Identification Number (“ITIN”) and who is ineligible for the recovery rebate in section 2201 of the federal CARES act of 2020; provided that an estate or trust shall not be considered an eligible taxpayer.

"Qualifying child", an individual listed as a dependent by the taxpayer on Schedule D1 of the Massachusetts income tax return for tax year 2019 who is a child of the taxpayer or a descendant of such a child, or a brother, sister, stepbrother, or stepsister of the taxpayer or a descendant of any such relative, who lived in the same home as the taxpayer for more than half of tax year 2019, who has not provided over one-half of the individual's own support for the calendar year in which the taxable year of the taxpayer begins, and who has not filed a joint return (other than only for a claim of refund) with the individual's spouse under section 6013 for the taxable year beginning in the calendar year in which the taxable year of the taxpayer begins, and who had not attained the age of 17 years at the end of 2019.

(b) Notwithstanding any general or special law to the contrary, in the case of an eligible taxpayer, there shall be allowed as a refundable credit against the tax for tax year 2019 an amount equal to the sum of—

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

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

(c) The amount of the credit allowed by this section shall be reduced (but not below zero) by 5 percent of so much of the taxpayer's adjusted gross income as exceeds—

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

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

(3) $75,000 in the case of a taxpayer not described in paragraph (1) or (2).

(d) The commissioner shall disburse refunds payable under this section electronically to any account to which the payee authorized, on or after January 1, 2018, the delivery of a refund of income tax. In the case of an individual who, at the time of any determination made pursuant to subsections (b) and (c) has not filed a tax return for tax year 2019, the commissioner shall disburse refunds payable under this section by substituting '2018' for '2019' in the definitions of "eligible taxpayer" and "qualifying child" and in subsection (b).

(e) For an eligible taxpayer to whom no electronic refund is disbursed pursuant to subsection (d), the commissioner shall notify such taxpayer by first class mail and provide information prominently listed on the website of the department of the availability of the refund provided for in this section together with instructions on the application process.

(f) The commissioner may promulgate regulations to effectuate the purposes of this section.

SECTION 2. The executive office of administration and finance shall distribute $10 million to organizations serving immigrants within 90 days.