

**HOUSE . . . . . No. 2848**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Tackey Chan*

*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 child care tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Tackey Chan</i>	<i>2nd Norfolk</i>	<i>2/3/2021</i>
<i>Michelle M. DuBois</i>	<i>10th Plymouth</i>	<i>2/26/2021</i>

**HOUSE . . . . . No. 2848**

By Mr. Chan of Quincy, a petition (accompanied by bill, House, No. 2848) of Tackey Chan and Michelle M. DuBois for legislation to provide an income tax credit for child care expenses. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2417 OF 2019-2020.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-Second General Court  
(2021-2022)**  
\_\_\_\_\_

An Act establishing a child care tax credit.

*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 (t) the following new subsection:-

3 (u) 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 two thousand five hundred  
8 dollars per child. Only one taxpayer of the two taxpayers who file jointly married filing shall be  
9 eligible to qualify for the tax credit.