

**HOUSE . . . . . No. 3067**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Michael J. Soter***

*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 promote adoption.**

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Michael J. Soter</i>	<i>8th Worcester</i>	<i>1/8/2021</i>
<i>Jeffrey N. Roy</i>	<i>10th Norfolk</i>	<i>2/12/2021</i>
<i>Tommy Vitolo</i>	<i>15th Norfolk</i>	<i>2/13/2021</i>
<i>Hannah Kane</i>	<i>11th Worcester</i>	<i>2/13/2021</i>
<i>Timothy R. Whelan</i>	<i>1st Barnstable</i>	<i>2/15/2021</i>
<i>Susan Williams Gifford</i>	<i>2nd Plymouth</i>	<i>2/15/2021</i>
<i>Steven G. Xiarhos</i>	<i>5th Barnstable</i>	<i>2/16/2021</i>
<i>Colleen M. Garry</i>	<i>36th Middlesex</i>	<i>2/16/2021</i>
<i>David K. Muradian, Jr.</i>	<i>9th Worcester</i>	<i>2/18/2021</i>
<i>Kelly W. Pease</i>	<i>4th Hampden</i>	<i>2/20/2021</i>
<i>David F. DeCoste</i>	<i>5th Plymouth</i>	<i>2/22/2021</i>
<i>Michael O. Moore</i>	<i>Second Worcester</i>	<i>2/23/2021</i>
<i>Shawn Dooley</i>	<i>9th Norfolk</i>	<i>2/24/2021</i>
<i>Mathew J. Muratore</i>	<i>1st Plymouth</i>	<i>2/24/2021</i>
<i>Alyson M. Sullivan</i>	<i>7th Plymouth</i>	<i>2/24/2021</i>
<i>Paul A. Schmid, III</i>	<i>8th Bristol</i>	<i>2/25/2021</i>
<i>David Allen Robertson</i>	<i>19th Middlesex</i>	<i>2/25/2021</i>
<i>Bradley H. Jones, Jr.</i>	<i>20th Middlesex</i>	<i>2/26/2021</i>

<i>Patrick Joseph Kearney</i>	<i>4th Plymouth</i>	<i>2/26/2021</i>
<i>Carol A. Doherty</i>	<i>3rd Bristol</i>	<i>2/26/2021</i>
<i>Norman J. Orrall</i>	<i>12th Bristol</i>	<i>2/26/2021</i>
<i>Brian W. Murray</i>	<i>10th Worcester</i>	<i>1/22/2022</i>
<i>James J. O'Day</i>	<i>14th Worcester</i>	<i>1/24/2022</i>

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By Mr. Soter of Bellingham, a petition (accompanied by bill, House, No. 3067) of Michael J. Soter and others relative to a taxpayer exemption for adopted children. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2638 OF 2019-2020.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-Second General Court  
(2021-2022)**  
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An Act to promote adoption.

*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. Paragraph (5) of subsection (b) of part B of section 3 of chapter 62 of the  
2 2016 Official Edition of the General Laws is hereby amended by striking paragraph (5) in its  
3 entirety and inserting in place thereof the following:-

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5 (5) An amount equal to the total expenses paid by the taxpayer within the taxable year to  
6 adopt children from private and or public adoption agencies. Expenses shall consist of fees paid  
7 to any agency licensed to place children for adoption, attorneys fees, court fees, and medical  
8 expenses, including copayments for medical services, incurred in the adoption process of a minor  
9 child.

10 SECTION 2. Section 6 of said chapter 62 is hereby amended by adding the following  
11 subsection:-

12 (u) An refundable adoption tax credit of \$2,500 per adopted child from foster care and or  
13 an refundable adoption tax credit of \$2,000 per adopted child from a private and or public  
14 adoption agency in a calendar year shall be allowed to one adoptive parent against any taxes due  
15 pursuant to this chapter.