

**SENATE . . . . . No. 1878**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Adam G. Hinds*

*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 improving the affordability of child care.

PETITION OF:

NAME:

*Adam G. Hinds*

DISTRICT/ADDRESS:

*Berkshire, Hampshire, Franklin and Hampden*

**SENATE . . . . . No. 1878**

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By Mr. Hinds, a petition (accompanied by bill, Senate, No. 1878) of Adam G. Hinds for legislation to improve the affordability of child care. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1674 OF 2019-2020.]

**The Commonwealth of Massachusetts**

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

An Act improving the affordability of 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. Notwithstanding any general or special law to the contrary, the department  
2 of revenue shall promulgate regulations to increase the cap on existing tax deductions received  
3 for child care expenses, as defined by Section 21 of the United States Internal Revenue Code.  
4 The cap for one qualifying individual shall be no lower than \$9,600, the cap for two or more  
5 qualifying individuals shall be no lower than \$19,200.