

SENATE No. 1878

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

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.

[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.