

SENATE No. 1912

The Commonwealth of Massachusetts

PRESENTED BY:

Jason M. Lewis

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 make childcare and preschool more affordable for working families.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Jason M. Lewis</i>	<i>Fifth Middlesex</i>	
<i>Susan L. Moran</i>	<i>Plymouth and Barnstable</i>	<i>4/7/2021</i>

SENATE No. 1912

By Mr. Lewis, a petition (accompanied by bill, Senate, No. 1912) of Jason M. Lewis and Susan L. Moran for legislation to make childcare and preschool more affordable for working families. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1712 OF 2019-2020.]

The Commonwealth of Massachusetts

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

An Act to make childcare and preschool more affordable for working families.

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: Chapter 62 of the General Laws is hereby amended by inserting after
2 section 6N, the following section:-

3 Section 6O. (a) For a taxable year, a taxpayer with a child under the age of 5 shall be
4 allowed to receive a refundable credit against the taxes imposed under this chapter in the amount
5 of the cost of the eligible child care expenses up to:- (i) \$2,000 for each child who has not
6 attained the age of 3 by the end of the taxable year; or (ii) \$1,500 for each child who has attained
7 the age of 3 by the end of the taxable year.

8 (b) Credits under this section shall not be applicable to taxpayers with adjusted gross
9 incomes exceeding an amount equal to 400 per cent of the federal poverty level in a taxable year.

10 (c) For the purposes of this section, eligible child care expenses shall be expenses paid for
11 care that a child receives in a facility that meets licensing requirements as determined by the
12 department of early education and care.

13 (d) The department of revenue shall promulgate regulations to implement this section.