

SENATE No. 1946

The Commonwealth of Massachusetts

PRESENTED BY:

Patrick M. O'Connor

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 tax credit for child care.

PETITION OF:

NAME:

Patrick M. O'Connor

DISTRICT/ADDRESS:

Plymouth and Norfolk

SENATE No. 1946

By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 1946) of Patrick M. O'Connor for legislation to establish a tax credit for child care. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1737 OF 2019-2020.]

The Commonwealth of Massachusetts

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

An Act establishing a tax credit for 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 6 of Chapter 62 of the General Laws is hereby amended by inserting after
2 subsection (p) the following new subsection:-

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