SENATE DOCKET, NO. 2158 FILED ON: 2/19/2021

SENATE . . . . . No. 1992

The Commonwealth of Massachusetts

PRESENTED BY:

Bruce E. Tarr

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 relative to promoting tax relief for adoptive parents.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Bruce E. Tarr	*First Essex and Middlesex*

SENATE DOCKET, NO. 2158 FILED ON: 2/19/2021

SENATE . . . . . No. 1992

By Mr. Tarr, a petition (accompanied by bill, Senate, No. 1992) of Bruce E. Tarr for legislation to promote tax relief for adoptive parents. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. *1787* OF 2019-2020.]

The Commonwealth of Massachusetts

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

An Act relative to promoting tax relief for adoptive parents.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Chapter 62 of the General Laws shall be amended by inserting into Section 3 (B)(a)(8), between the words “January 1, 2001” and “No deduction shall be allowed…” the following:-

“In the case of a taxpayer who maintains a household with legally adopted children as dependents, as defined under section 152 of the Code, the individual shall be entitled to a credit of $3,600 if there is one such dependent with respect to the taxpayer, or $7,200 if there are two or more such dependents with respect to the taxpayer until said adopted dependents reach the age of sixteen (16).”

SECTION 2. Chapter 62, Section 6 of the General Laws shall be amended by inserting subsection (j), which shall read:-

"Parents adopting children who are disabled, as defined in section 22 of the Code, shall be eligible for a tax credit of (i) $2,000 upon completion of adoption in tax year 2019, (ii) $4,000 upon completion of adoption in tax year 2020, (iii) $6,000 upon completion of adoption in tax year 2021, (iv) $8,000 upon completion of adoption in tax year 2021, and $10,000 upon completion of adoption in or after tax year 2022."