

**SENATE . . . . . No. 1912**

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**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**

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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.

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[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.