

HOUSE No. 2864

The Commonwealth of Massachusetts

PRESENTED BY:

Kathleen R. LaNatra

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 enhance child care relief.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: | DATE ADDED: |
|----------------------------|-----------------------|------------------|
| <i>Kathleen R. LaNatra</i> | <i>12th Plymouth</i> | <i>1/12/2023</i> |
| <i>Vanna Howard</i> | <i>17th Middlesex</i> | <i>2/2/2023</i> |
| <i>Dawne Shand</i> | <i>1st Essex</i> | <i>3/30/2023</i> |

HOUSE No. 2864

By Representative LaNatra of Kingston, a petition (accompanied by bill, House, No. 2864) of Kathleen R. LaNatra and Vanna Howard relative to child care income tax relief. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Third General Court
(2023-2024)**

An Act to enhance child care relief.

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 65 the following section:-

3 Section 66. CHILD CARE RELIEF

4 (i) Notwithstanding any general or special law to the contrary, grants and payments, as
5 described in (i) Title VIII of the federal Coronavirus Aid, Relief, and Economic Security Act,
6 P.L. 116-136, (ii) Title III of Division H of the Consolidated Appropriations Act of 2021, P.L.
7 116-260, (iii) Sec. 2202 of the federal American Rescue Plan Act of 2021, P.L. 117-2, and (iv)
8 Line Item 3000-3060 of Section 2 of Chapter 24 of the Act of 2021 and distributed to child care
9 providers for the purpose of supporting the stability of the child care sector as related to the
10 COVID-19 pandemic, shall be deducted from gross income for the purpose of determining gross
11 income under sections 2, 17, and 17A of chapter 62 of the General Laws.

12 (ii) For the purpose of this section, grants and payments exempted from gross income as
13 described in subsection (i) do not include payments for parent fees covered by the
14 commonwealth.

15 SECTION 2. This act shall take effect immediately.