

HOUSE No. 2953

The Commonwealth of Massachusetts

PRESENTED BY:

Michael J. Soter

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 promote adoption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Michael J. Soter</i>	<i>8th Worcester</i>	<i>1/10/2023</i>
<i>Patricia A. Haddad</i>	<i>5th Bristol</i>	<i>1/11/2023</i>
<i>Angelo J. Puppolo, Jr.</i>	<i>12th Hampden</i>	<i>1/11/2023</i>
<i>Susan Williams Gifford</i>	<i>2nd Plymouth</i>	<i>1/11/2023</i>
<i>Marcus S. Vaughn</i>	<i>9th Norfolk</i>	<i>1/11/2023</i>
<i>Joseph D. McKenna</i>	<i>18th Worcester</i>	<i>1/11/2023</i>
<i>Hannah Kane</i>	<i>11th Worcester</i>	<i>1/12/2023</i>
<i>F. Jay Barrows</i>	<i>1st Bristol</i>	<i>1/13/2023</i>
<i>Paul J. Donato</i>	<i>35th Middlesex</i>	<i>1/18/2023</i>
<i>Kimberly N. Ferguson</i>	<i>1st Worcester</i>	<i>1/19/2023</i>
<i>Kelly W. Pease</i>	<i>4th Hampden</i>	<i>1/26/2023</i>
<i>David F. DeCoste</i>	<i>5th Plymouth</i>	<i>1/31/2023</i>
<i>Brian W. Murray</i>	<i>10th Worcester</i>	<i>2/1/2023</i>
<i>Kathleen R. LaNatra</i>	<i>12th Plymouth</i>	<i>2/1/2023</i>
<i>David K. Muradian, Jr.</i>	<i>9th Worcester</i>	<i>2/6/2023</i>
<i>Tricia Farley-Bouvier</i>	<i>2nd Berkshire</i>	<i>2/8/2023</i>
<i>Alyson M. Sullivan-Almeida</i>	<i>7th Plymouth</i>	<i>2/9/2023</i>
<i>Sean Garballey</i>	<i>23rd Middlesex</i>	<i>2/13/2023</i>

Donald R. Berthiaume, Jr.

5th Worcester

2/15/2023

Bruce E. Tarr

First Essex and Middlesex

4/3/2023

HOUSE No. 2953

By Representative Soter of Bellingham, a petition (accompanied by bill, House, No. 2953) of Michael J. Soter and others relative to a taxpayer exemption for adopted children. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 3067 OF 2021-2022.]

The Commonwealth of Massachusetts

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

An Act to promote adoption.

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. Paragraph (5) of subsection (b) of part B of section 3 of chapter 62 of the
2 2016 Official Edition of the General Laws is hereby amended by striking paragraph (5) in its
3 entirety and inserting in place thereof the following:-

4

5 (5) An amount equal to the total expenses paid by the taxpayer within the taxable year to
6 adopt children from private and or public adoption agencies. Expenses shall consist of fees paid
7 to any agency licensed to place children for adoption, attorneys fees, court fees, and medical
8 expenses, including copayments for medical services, incurred in the adoption process of a minor
9 child.

10 SECTION 2. Section 6 of said chapter 62 is hereby amended by adding the following
11 subsection:-

12 (u) An refundable adoption tax credit of \$2,500 per adopted child from foster care and or
13 an refundable adoption tax credit of \$2,000 per adopted child from a private and or public
14 adoption agency in a calendar year shall be allowed to one adoptive parent against any taxes due
15 pursuant to this chapter.