

HOUSE No. 2957

The Commonwealth of Massachusetts

PRESENTED BY:

Jeffrey Rosario Turco

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 monthly child tax credit payments.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Jeffrey Rosario Turco</i>	<i>19th Suffolk</i>	<i>1/12/2023</i>
<i>Carmine Lawrence Gentile</i>	<i>13th Middlesex</i>	<i>2/8/2023</i>
<i>Patrick Joseph Kearney</i>	<i>4th Plymouth</i>	<i>2/16/2023</i>
<i>David F. DeCoste</i>	<i>5th Plymouth</i>	<i>4/5/2023</i>

HOUSE No. 2957

By Representative Turco of Winthrop, a petition (accompanied by bill, House, No. 2957) of Jeffrey Rosario Turco, Carmine Lawrence Gentile and Patrick Joseph Kearney relative to monthly child tax credit payments. Revenue.

The Commonwealth of Massachusetts

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

An Act relative to monthly child tax credit payments.

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. Subsection (y) of section 6 of chapter 62 of the General Laws, as amended
2 by section 33 of chapter 102 of the acts of 2021, is hereby further amended by striking out the
3 words “: (i) at least 1 individual under the age of 12 who qualifies for exemption as a dependent
4 under section 151 of the Code; or (ii)”.

5 SECTION 2. Said section 6 of said chapter 62, as most recently amended by section 29 of
6 chapter 24 of the acts of 2021, is hereby further amended by adding the following subsection:-

7 (aa)(1) As used in this subsection the following terms shall, unless the context clearly
8 requires otherwise, have the following meanings:

9 “Maintains a household”, furnishes over half the cost of maintaining the household in the
10 taxable year.

11 “Qualifying child”, an individual between the ages of 1 day old and 16 years old who
12 qualifies for exemption as a dependent under section 151 of the Code.

13 (2) A taxpayer who maintains a household that includes as a member at least 1 qualifying
14 child shall be allowed a refundable credit in an amount equal to \$250 per month per qualifying
15 child; provided, however, that if the taxpayer is married at the close of the taxable year, the credit
16 provided in this subsection shall be allowed if the taxpayer and the taxpayer’s spouse file a joint
17 return for the taxable year or if the taxpayer qualifies as a head of household under section 2(b)
18 of the Code.

19 (3) The commissioner shall establish a program to make payments on a monthly basis to
20 taxpayers of \$250 per qualifying child for each month of the year that the taxpayer maintains a
21 household that includes as a member at least 1 qualifying child. The commissioner shall establish
22 an online portal that allows taxpayers to: (i) elect not to receive payments under this subsection
23 and (ii) provide information to the commissioner relevant to a modification under this
24 subsection, including but not limited to birth, aging or death of a qualifying child.