#### 

# The Commonwealth of Massachusetts

#### PRESENTED BY:

#### Bruce J. Ayers

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 establishing tax credits for the adoption of cats and dogs.

#### PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
Bruce J. Ayers	1st Norfolk	1/19/2023

### 

By Representative Ayers of Quincy, a petition (accompanied by bill, House, No. 3658) of Bruce J. Ayers relative to establishing tax credits for the adoption of cats and dogs. Revenue.

## The Commonwealth of Massachusetts

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

An Act establishing tax credits for the adoption of cats and dogs.

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 6 of chapter 62 of the General Laws, as appearing in the 2020 Official Edition, is
- 2 hereby amended by adding the following subsection:-
- 3 (dd) A taxpayer shall be allowed a tax credit against the taxes imposed by this chapter for
- 4 the adoption of a cat or dog in the taxable year in which the cat or dog was adopted. The amount
- 5 of the tax credit shall be \$300 for the adoption of a cat and \$500 for the adoption of a dog.