

SENATE No. 1814

The Commonwealth of Massachusetts

PRESENTED BY:

Ryan C. Fattman

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 a child care tax credit in the Commonwealth.

PETITION OF:

NAME:

Ryan C. Fattman

DISTRICT/ADDRESS:

Worcester and Hampden

SENATE No. 1814

By Mr. Fattman, a petition (accompanied by bill, Senate, No. 1814) of Ryan C. Fattman for legislation to establish a child care tax credit in the Commonwealth. Revenue.

The Commonwealth of Massachusetts

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

An Act establishing a child care tax credit in the Commonwealth.

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 inserting after subsection (p) the following new subsection:-

3 (q) A credit for child care services expenses paid by the taxpayer shall be allowed against
4 the tax liability imposed by this chapter, for a taxpayer filing single, married filing jointly or
5 head of household. Said child care service must be a provider licensed by the Commonwealth in
6 order to qualify for the tax credit. The child receiving child care services must be a dependent of
7 the taxpayer. The total credit allowable per tax year shall not exceed three thousand dollars per
8 child. Only one taxpayer of the two taxpayers who file jointly married filing shall be eligible to
9 qualify for the tax credit.