

**SENATE . . . . . No. 1891**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Susan L. Moran***

*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:	
<i>Susan L. Moran</i>	<i>Plymouth and Barnstable</i>	
<i>Sal N. DiDomenico</i>	<i>Middlesex and Suffolk</i>	<i>2/6/2023</i>
<i>Jason M. Lewis</i>	<i>Fifth Middlesex</i>	<i>2/8/2023</i>

**SENATE . . . . . No. 1891**

By Ms. Moran, a petition (accompanied by bill, Senate, No. 1891) of Susan L. Moran, Sal N. DiDomenico and Jason M. Lewis for legislation to enhance child care 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.