

SENATE No. 1792

The Commonwealth of Massachusetts

PRESENTED BY:

Sal N. DiDomenico

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 and family tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Sal N. DiDomenico</i>	<i>Middlesex and Suffolk</i>	
<i>Joanne M. Comerford</i>	<i>Hampshire, Franklin and Worcester</i>	<i>1/25/2023</i>
<i>Michael D. Brady</i>	<i>Second Plymouth and Norfolk</i>	<i>1/27/2023</i>
<i>Jason M. Lewis</i>	<i>Fifth Middlesex</i>	<i>2/1/2023</i>
<i>Anne M. Gobi</i>	<i>Worcester and Hampshire</i>	<i>2/23/2023</i>
<i>Patricia D. Jehlen</i>	<i>Second Middlesex</i>	<i>3/2/2023</i>
<i>Adam Gomez</i>	<i>Hampden</i>	<i>3/14/2023</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>	<i>3/14/2023</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>	<i>3/27/2023</i>

SENATE No. 1792

By Mr. DiDomenico, a petition (accompanied by bill, Senate, No. 1792) of Sal N. DiDomenico, Joanne M. Comerford, Michael D. Brady, Jason M. Lewis and other members of the Senate for legislation to establish a child and family tax credit. Revenue.

The Commonwealth of Massachusetts

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

An Act establishing a child and family tax credit.

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 striking out subsections (x) and (y) and inserting in place thereof the
3 following subsection:-

4 "(x)(1) A taxpayer who maintains a household that includes as a member: (A) at least 1
5 individual who qualifies for an exemption as a dependent under section 151 of the Code; (B) at
6 least 1 qualifying individual, as defined in said section 21 of the Code; or (C) at least 1
7 individual who is: (I) disabled; and (II) who qualifies as a dependent under section 152 of the
8 Code, shall be allowed a credit in an amount equal to \$600 for each such dependent or qualifying
9 individual with respect to the taxpayer; provided, however, that if the taxpayer is married at the
10 close of the taxable year, the credit provided in this subsection shall be allowed if the taxpayer
11 and the taxpayer's spouse file a joint return for the taxable year or if the taxpayer qualifies as a
12 head of household under section 2(b) of the Code; and provided further, that for the purposes of

13 this subsection, “maintains a household” shall have the same meaning as in said section 21 of the
14 Code; and provided further, that for the purposes of this subsection, “maintains a household”
15 shall have the same meaning as in said section 21 of the Code. With respect to a taxpayer who is
16 a non-resident for part of the taxable year, the credit shall be further limited to the amount of
17 allowable credit multiplied by a fraction, the numerator of which shall be the number of days in
18 the taxable year the person resided in the commonwealth and the denominator of which shall be
19 the number of days in the taxable year. A person who is a non-resident for the entire taxable year
20 shall not be allowed the credit. If the amount of the credit allowed under this subsection exceeds
21 the taxpayer’s tax liability, the commissioner shall treat the excess as an overpayment and shall
22 pay the taxpayer the entire amount of the excess without interest.

23 (2) The department shall adjust the figures set forth in the first and second paragraphs of
24 this subsection annually to reflect increases in the cost of living by the same method used for
25 federal income tax brackets."