

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Frank A. 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 reduce tax burdens on family childcare providers.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Frank A. Moran</i>	<i>17th Essex</i>	<i>1/14/2025</i>

HOUSE No.

[Pin Slip]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Fourth General Court
(2025-2026)**

An Act to reduce tax burdens on family childcare providers.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 (1) In addition to any other credit allowed pursuant to this chapter, a taxpayer who
2 provides Family child care services may be allowed a credit equal to \$3300 adjusted to the
3 consumer price index starting with the year that the credit is applicable to the person’s tax filing.
4 Any Family child care provider that receives a credit pursuant to this section for any taxable year
5 may carry over and apply to its tax due for any 1 or more of the next succeeding 3 taxable years
6 the portion, as reduced from year to year, of the credit that exceeds any tax due for the taxable
7 year.

8 (2) For the purposes of subsection (y), paragraph (1), “Family child care provider” and
9 "Family child care services” shall have the same meaning as under subsection (a) of Section 17
10 of Chapter 15D of the General Laws.