

**HOUSE . . . . . No.**

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**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:
<i>Bruce J. Ayers</i>	<i>1st Norfolk</i>	<i>1/14/2025</i>

**HOUSE . . . . . No.**

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[Pin Slip]

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 3658 OF 2023-2024.]

**The Commonwealth of Massachusetts**

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

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 2024 Official Edition, is  
2 hereby amended by adding the following subsection:-

3           (ee) 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.