

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

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Michael J. Soter*

*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 promote adoption.**

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Michael J. Soter</i>	<i>8th Worcester</i>	<i>1/15/2025</i>

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

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2953 OF 2023-2024.]

**The Commonwealth of Massachusetts**

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

An Act to promote adoption.

*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. Paragraph (5) of subsection (b) of part B of section 3 of chapter 62 of the  
2 2016 Official Edition of the General Laws is hereby amended by striking paragraph (5) in its  
3 entirety and inserting in place thereof the following:-

4

5 (5) An amount equal to the total expenses paid by the taxpayer within the taxable year to  
6 adopt children from private and or public adoption agencies. Expenses shall consist of fees paid  
7 to any agency licensed to place children for adoption, attorneys fees, court fees, and medical  
8 expenses, including copayments for medical services, incurred in the adoption process of a minor  
9 child.

10 SECTION 2. Section 6 of said chapter 62 is hereby amended by adding the following  
11 subsection:-

12 (u) An refundable adoption tax credit of \$2,500 per adopted child from foster care and or  
13 an refundable adoption tax credit of \$2,000 per adopted child from a private and or public  
14 adoption agency in a calendar year shall be allowed to one adoptive parent against any taxes due  
15 pursuant to this chapter.