SENATE DOCKET, NO. 911 FILED ON: 1/15/2025

SENATE . . . . . No. 1987

The Commonwealth of Massachusetts

PRESENTED BY:

Ryan C. Fattman

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 care tax credit in the Commonwealth.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
Ryan C. Fattman	*Worcester and Hampden*	
Bruce E. Tarr	*First Essex and Middlesex*	*2/26/2025*

SENATE DOCKET, NO. 911 FILED ON: 1/15/2025

SENATE . . . . . No. 1987

By Mr. Fattman, a petition (accompanied by bill, Senate, No. 1987) of Ryan C. Fattman and Bruce E. Tarr for legislation to establish a child care tax credit in the Commonwealth. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. *1814* OF 2023-2024.]

The Commonwealth of Massachusetts

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

An Act establishing a child care tax credit in the Commonwealth.

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

Section 6 of chapter 62 of the General Laws, as appearing in the 2022 Official Edition, is hereby amended by inserting after subsection (cc)(1) the following new subsection:-

(dd)(1) A credit for child care services expenses paid by the taxpayer shall be allowed against the tax liability imposed by this chapter, for a taxpayer filing single, married filing jointly or head of household. Said child care service must be a provider licensed by the Commonwealth in order to qualify for the tax credit. The child receiving child care services must be a dependent of the taxpayer. The total credit allowable per tax year shall not exceed three thousand dollars per child. Only one taxpayer of the two taxpayers who file jointly married filing shall be eligible to qualify for the tax credit.