

**SENATE . . . . . No.**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***James B. Eldridge***

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*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 poverty by expanding the EITC and the child and family tax credit.

\_\_\_\_\_

PETITION OF:

NAME:

*James B. Eldridge*

DISTRICT/ADDRESS:

*Middlesex and Worcester*

**SENATE . . . . . No.**

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1798 OF 2023-2024.]

**The Commonwealth of Massachusetts**

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

An Act to reduce poverty by expanding the EITC and the 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 1. Paragraph (1) of subsection (h) of section 6 of chapter 62 of the General  
2 Laws, as amended by section 11 of chapter 50 of the acts of 2023, is hereby further amended by  
3 striking out the figure “40” each time it appears, and inserting in place thereof, in each instance,  
4 the following figure: -50.

5 SECTION 2. Said paragraph (1) of said subsection (h) of said section 6 of said chapter  
6 62, as so amended, is hereby further amended by inserting at the end of said paragraph the  
7 following sentence: -A taxpayer may claim a credit under this section using either a Social  
8 Security Number or an Individual Taxpayer Identification Number, if but for section 32(m) of  
9 the Code, the taxpayer would be eligible to claim the credit. In the case of a taxpayer with a  
10 qualifying child for the Earned Income Tax Credit but who is ineligible for a Social Security

11 Number or Individual Taxpayer Identification Number, the DOR shall issue said child a tax  
12 identification number.

13 SECTION 3. Said paragraph (1) of said subsection (h) of said section 6 of said chapter  
14 62, as so amended, is hereby further amended by inserting after “taxable year” the following  
15 words: -except that in the case of a taxpayer without a qualifying child, the amount of the credit  
16 shall be 100 per cent of the earned income credit allowable under Section 32 of the Code.

17 SECTION 4. Said paragraph (1) of said subsection (h) of said section 6 of said chapter  
18 62, as so amended, is hereby further amended by inserting, in line 252 after the word “year” the  
19 following words: -provided however that for each additional qualifying child, as defined in  
20 section 32(b) of the Code, above three children, the percent of the federal credit shall increase by  
21 5 percentage points per qualifying child.

22 SECTION 5. Said subsection (h) of said section 6 of said chapter 62, as so amended, is  
23 hereby further amended by inserting the following paragraph:-

24 (3): For the purposes of this subsection, an individual who has attained 18 or, if the  
25 individual is married, either spouse has attained 18 before the close of the taxable year, shall be  
26 deemed to have satisfied all eligibility requirements under subsection (c)(1)(A)(ii)(II) of section  
27 32 of the Code.

28 SECTION 6. Section 6 of said chapter 62, as most recently amended by section 21 of  
29 chapter 50 of the acts of 2023, is hereby further amended by striking out subsection (x) and  
30 inserting in place thereof the following subsection:-

31 (x) (1) For the purposes of this subsection, "maintains a household" shall have the same  
32 meaning as in section 21 of the Code. With respect to a taxpayer who is a non-resident for part of  
33 the taxable year, the credit shall be further limited to the amount of allowable credit multiplied  
34 by a fraction, the numerator of which shall be the number of days in the taxable year the person  
35 resided in the commonwealth and the denominator of which shall be the number of days in the  
36 taxable year. A taxpayer who maintains a household that includes as a member at least 1  
37 individual: (i) who qualifies for exemption as a dependent under section 151 of the Code; or (ii)  
38 who is a qualifying individual as defined in said section 21 of the Code; or (iii) who (A) is not  
39 less than 65 years of age or is disabled and (B) qualifies as a dependent under section 152 of the  
40 Code, shall be allowed a credit in an amount equal to \$600 for each such dependent or qualifying  
41 individual with respect to the taxpayer; provided, however, that if the taxpayer is married at the  
42 close of the taxable year, the credit provided in this subsection shall be allowed if: (a) the  
43 taxpayer and the taxpayer's spouse file a joint return for the taxable year; or (b) the taxpayer  
44 qualifies as a head of household under section 2(b) of the Code. For each taxable year, the  
45 commissioner shall increase the amount of the credit for each eligible dependent or qualifying  
46 individual as provided by this subsection to reflect cost of living by the same method used for  
47 federal income tax brackets. A person who is a non-resident for the entire taxable year shall not  
48 qualify for the credit. If the amount of the credit allowed under this subsection exceeds the  
49 taxpayer's tax liability, the commissioner shall treat the excess as an overpayment and shall pay  
50 the taxpayer the entire amount of the excess without interest.

51 (2) Upon request by a taxpayer eligible for the Child and Family Tax Credit but ineligible  
52 for a Social Security Number or Individual Taxpayer Identification Number, the DOR shall issue  
53 said taxpayer a tax identification number to enable the taxpayer to claim the credit.

54 (3) A taxpayer who maintains a household that does not include a member listed in the  
55 first paragraph of this subsection and who receives benefits under 42 U.S.C. 1382 shall be  
56 allowed a credit in an amount equal to \$600.

57 (4) The commissioner may establish a process to allow taxpayers to elect to receive one  
58 or more advance payments of the credit under this subsection. The amount of advance payments  
59 must be based on the taxpayer and commissioner's estimate of the amount of credit for which the  
60 taxpayer would be eligible in the taxable year beginning in the calendar year in which the  
61 payments were made. The commissioner shall not distribute advance payments to a taxpayer  
62 who does not elect to receive advance payments. The amount of a taxpayer's credit under this  
63 subsection for the taxable year is reduced by the amount of advance payments received by the  
64 taxpayer in the calendar year during which the taxable year began.

65 SECTION 7. In order to ensure the widest possible dissemination of state and federal tax  
66 credits that are aimed to reduce poverty, the department shall: (i) include multilingual  
67 information by video and text in its website about state and federal tax credits, free tax  
68 preparation services, and low-income taxpayer clinics; (ii) provide all employers with a  
69 multilingual poster and a notice that sets forth the rights under this chapter; (iii) require that all  
70 employers doing business in the commonwealth post information about tax credits in a  
71 conspicuous location at the place of employment; (iv) coordinate a notification system by the  
72 commonwealth about tax credit to applicants for and recipients of unemployment insurance  
73 under chapter 151A, applicants for and recipients of transitional assistance benefits, including  
74 food stamps, under chapter 18, and to recipients of subsidized health insurance under chapter  
75 118E; and (v) collaborate with labor organizations, chambers of commerce, municipalities,  
76 community-based organizations, and taxpayer advocates to disseminate information about tax

77 credits. The multilingual poster and notice requirement in clause (i) shall comply with the  
78 requirements for employer's unemployment notices under clauses (i) and (iii) of subsection (d)  
79 of section 62A of chapter 151A.

80 SECTION 8. This act shall apply to tax years beginning on or after January 1, 2025.