

SENATE No.

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:

Ryan C. Fattman

DISTRICT/ADDRESS:

Worcester and Hampden

SENATE No.

[Pin Slip]

[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:

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

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