

**SENATE . . . . . No. 1428**

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The Commonwealth of Massachusetts

PRESENTED BY:

***Sal N. DiDomenico***

*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 creating an early educator earned income tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Sal N. DiDomenico</i>	<i>Middlesex, Suffolk, and Essex</i>
<i>Kenneth J. Donnelly</i>	
<i>James B. Eldridge</i>	
<i>Denise Provost</i>	<i>27th Middlesex</i>

**SENATE . . . . . No. 1428**

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By Mr. DiDomenico, a petition (accompanied by bill, Senate, No. 1428) of Sal N. DiDomenico, Kenneth J. Donnelly, James B. Eldridge and Denise Provost for legislation to create an early educator earned income tax credit. Revenue.

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The Commonwealth of Massachusetts

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**In the Year Two Thousand Eleven**

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An Act creating an early educator earned income 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. Section 6 of Chapter 62 of the Massachusetts General Laws is hereby  
2 amended by inserting at the end thereof the following new subsection:

3 (q)(1) As used in this subsection, the following words shall have the following  
4 meanings:-

5 "Eligible child care center" shall have the same meaning as the term is defined in 606  
6 Code of Massachusetts Regulations 7.02.

7 "Eligible child care worker" shall mean any person who meets each of the following  
8 requirements: (1) the person has been approved by the department of early education and care for  
9 the regular care and education of children unrelated to the educator in a location outside the  
10 children's own home for all or part of the day, regardless of his or her level of certification; (2)  
11 the person has been employed continuously for six months of the tax year for an average of  
12 twenty hours or more per week in an eligible child care center; and (3) the person qualifies for

13 the earned income tax credit, so called, allowed under the provisions of subsection (h) of this  
14 section.

15 (2) There is hereby established an earned income tax credit program under which a  
16 taxpayer who is an eligible child care worker shall be allowed a credit against the taxes imposed  
17 by this chapter. The credit afforded by this subsection shall be in addition to the credit allowed  
18 under subsection (h) of this section. If other credits under this section including the credit  
19 established pursuant to subsection (h) are utilized by the taxpayer for the taxable year, the credit  
20 afforded by this subsection shall be applied last. The credit allowed by this subsection shall  
21 equal 15 per cent of the federal earned income credit received by the taxpayer for the taxable  
22 year. If the amount of the credit allowed hereunder exceeds the taxpayer's liability, the  
23 commissioner shall treat such excess as an overpayment and shall pay the taxpayer the amount of  
24 such excess, without interest.

25 (3) In order to receive the credit provided for in this subsection, the eligible child care  
26 worker shall file with his income tax return an attestation form, developed and made available by  
27 the department of revenue, verifying that the taxpayer is an eligible child care worker.