

HOUSE No. 1488

The Commonwealth of Massachusetts

PRESENTED BY:

Tackey Chan

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.

PETITION OF:

NAME:

Tackey Chan

DISTRICT/ADDRESS:

2nd Norfolk

HOUSE No. 1488

By Mr. Chan of Quincy, a petition (accompanied by bill, House, No. 1488) of Tackey Chan for legislation to provide an income tax credit for child care expenses. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2466 OF 2015-2016.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act establishing a child care 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 General Laws is hereby amended by
2 inserting after subsection (p) the following new subsection:-

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