

HOUSE No. 1497

The Commonwealth of Massachusetts

PRESENTED BY:

William Crocker

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 providing tax credits for eligible caregivers.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>William Crocker</i>	<i>2nd Barnstable</i>
<i>Julian Cyr</i>	<i>Cape and Islands</i>
<i>Daniel M. Donahue</i>	<i>16th Worcester</i>
<i>William Driscoll</i>	<i>7th Norfolk</i>
<i>James J. Dwyer</i>	<i>30th Middlesex</i>
<i>Kimberly N. Ferguson</i>	<i>1st Worcester</i>
<i>Dylan Fernandes</i>	<i>Barnstable, Dukes and Nantucket</i>
<i>Colleen M. Garry</i>	<i>36th Middlesex</i>
<i>Susan Williams Gifford</i>	<i>2nd Plymouth</i>
<i>Natalie Higgins</i>	<i>4th Worcester</i>
<i>Steven S. Howitt</i>	<i>4th Bristol</i>
<i>Kay Khan</i>	<i>11th Middlesex</i>
<i>Kevin J. Kuros</i>	<i>8th Worcester</i>
<i>Jack Lewis</i>	<i>7th Middlesex</i>
<i>Mathew Muratore</i>	<i>1st Plymouth</i>
<i>Keiko M. Orrall</i>	<i>12th Bristol</i>
<i>Sarah K. Peake</i>	<i>4th Barnstable</i>
<i>Elizabeth A. Poirier</i>	<i>14th Bristol</i>

<i>Aaron Vega</i>	<i>5th Hampden</i>
<i>David T. Vieira</i>	<i>3rd Barnstable</i>
<i>Timothy R. Whelan</i>	<i>1st Barnstable</i>
<i>Bud Williams</i>	<i>11th Hampden</i>

HOUSE No. 1497

By Mr. Crocker of Barnstable, a petition (accompanied by bill, House, No. 1497) of William Crocker and others relative to providing tax credits for certain caregivers, foster care caregivers and legal guardians. Revenue.

The Commonwealth of Massachusetts

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

An Act providing tax credits for eligible caregivers.

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, as appearing in the 2014 Official Edition, is hereby
2 amended by inserting after subsection (s) the following subsection:-

3 (t) Any eligible caregiver shall be allowed a credit as hereinafter provided against the
4 excise due under chapter 62 of the General Laws for taxable years ending on or after December
5 31, 2017. The amount of the credit shall be equal to \$500. Caregivers, including informal
6 relative caregivers, foster care caregivers, legal guardians designated through Juvenile or Probate
7 and Family Court, and adoptive parents shall be accepted as qualifying caregivers. For the
8 purpose of this section, qualifying caregivers will also be extended to include caretakers, as
9 defined under section 1 of chapter 19C of the General Laws.

10 The provisions of section 3 of chapter 201F of the General Laws regarding caregiver
11 rights and responsibilities shall apply to familial caregivers receiving the credit. An individual
12 claiming a credit under this section shall furnish such information relative to the credit as may be

13 requested by the commissioner of the department of revenue in a form approved by him, and the
14 commissioner shall promulgate such regulations as are necessary to implement this section.

15 SECTION 2. This act shall take effect for taxable years ending on or after December 31,
16 2017.