

HOUSE No. 2620

The Commonwealth of Massachusetts

PRESENTED BY:

Daniel J. Ryan

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 early educator income tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Daniel J. Ryan</i>	<i>2nd Suffolk</i>
<i>Mayor Martin J. Walsh</i>	<i>Boston City Hall, 1 City Hall Square, Boston, MA 02201</i>
<i>Edward F. Coppinger</i>	<i>10th Suffolk</i>
<i>Michael F. Rush</i>	<i>Norfolk and Suffolk</i>
<i>Liz Miranda</i>	<i>5th Suffolk</i>
<i>Daniel R. Cullinane</i>	<i>12th Suffolk</i>
<i>Sal N. DiDomenico</i>	<i>Middlesex and Suffolk</i>
<i>Joseph A. Boncore</i>	<i>First Suffolk and Middlesex</i>

HOUSE No. 2620

By Mr. Ryan of Boston, a petition (accompanied by bill, House, No. 2620) of Daniel J. Ryan and others for legislation to establish an early educator income tax credit. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-First General Court
(2019-2020)**

An Act establishing early educator 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 after subsection (v) thereof the following new subsection:

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

5 "Eligible child care center" shall mean either a facility that "child care center" as defined
6 by section 7.02 of title 606 code of Massachusetts regulations or a program that provides family
7 child care as defined under said 7.02 of said chapter 606.

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

13 and (iii) qualifies for the earned income tax credit, so called, allowed under subsection (h) of this
14 section;

15 “Inflation” shall mean the annual percentage change in the United States Department of
16 Labor’s Bureau of Labor statistics consumer price index for all urban consumers for all items
17 paid for the Boston-Cambridge-Newton area;

18 “Taxpayer” shall mean an individual taxable under this chapter;

19 (2) (i) A taxpayer who is an eligible early childhood educator at an eligible child care
20 program shall be allowed a credit against the taxes imposed by this chapter in an amount of
21 \$2000.00.

22 (ii) For income tax years commencing on or after January 1, 2021, the department shall
23 adjust the credit amounts set forth in subsection (2)(A) of this section to reflect inflation for the
24 applicable taxable year.

25 (3) (i) Any amount of the credit that exceeds the tax due for a taxable year shall be
26 refundable to the taxpayer for the taxable year in which the credit is claimed.

27 (i) The credit allowed by this program shall be in addition to the credit allowed under
28 subsection (h) of this section. If other credits under this section including the credit established
29 pursuant to subsection (h) are utilized by the taxpayer for the taxable year, the credit allowed by
30 this subsection shall be applied last.

31 (4) In order to receive the credit described under this subsection, the eligible child care
32 worker shall file with his or her income tax return an attestation form, developed and made

33 available by the department of revenue, verifying that the taxpayer is an eligible child care
34 worker.