

HOUSE No. 2622

The Commonwealth of Massachusetts

PRESENTED BY:

James J. Lyons, Jr.

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 to promote adoption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>James J. Lyons, Jr.</i>	<i>18th Essex</i>
<i>David F. DeCoste</i>	<i>5th Plymouth</i>
<i>Leonard Mirra</i>	<i>2nd Essex</i>
<i>Michael J. Finn</i>	<i>6th Hampden</i>
<i>Shawn Dooley</i>	<i>9th Norfolk</i>
<i>Shaunna L. O'Connell</i>	<i>3rd Bristol</i>

HOUSE No. 2622

By Mr. Lyons of Andover, a petition (accompanied by bill, House, No. 2622) of James J. Lyons, Jr. and others relative to a taxpayer exemption for adopted children. Revenue.

The Commonwealth of Massachusetts

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

An Act to promote adoption.

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. Paragraph (5) of subsection (b) of part B of section 3 of chapter 62 of the
2 2016 Official Edition of the General Laws is hereby amended by striking paragraph (5) in its
3 entirety and inserting in place thereof the following:-

4

5 (5) An amount equal to the total expenses paid by the taxpayer within the taxable year to
6 adopt children. Expenses shall consist of fees paid to any agency licensed to place children for
7 adoption, attorneys fees, court fees, and medical expenses, including copayments for medical
8 services, incurred in the adoption process of a minor child.

9 SECTION 2. Section 6 of said chapter 62 is hereby amended by adding the following
10 subsection:-

11 (u) An refundable adoption tax credit of \$1,000 per adopted child in a calendar year shall
12 allowed to one adoptive parent against any taxes due pursuant to this chapter.