

**HOUSE . . . . . No. 2953**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Michael J. Soter***

*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:	DATE ADDED:
<i>Michael J. Soter</i>	<i>8th Worcester</i>	<i>1/10/2023</i>
<i>Patricia A. Haddad</i>	<i>5th Bristol</i>	<i>1/11/2023</i>
<i>Angelo J. Puppolo, Jr.</i>	<i>12th Hampden</i>	<i>1/11/2023</i>
<i>Susan Williams Gifford</i>	<i>2nd Plymouth</i>	<i>1/11/2023</i>
<i>Marcus S. Vaughn</i>	<i>9th Norfolk</i>	<i>1/11/2023</i>
<i>Joseph D. McKenna</i>	<i>18th Worcester</i>	<i>1/11/2023</i>
<i>Hannah Kane</i>	<i>11th Worcester</i>	<i>1/12/2023</i>
<i>F. Jay Barrows</i>	<i>1st Bristol</i>	<i>1/13/2023</i>
<i>Paul J. Donato</i>	<i>35th Middlesex</i>	<i>1/18/2023</i>
<i>Kimberly N. Ferguson</i>	<i>1st Worcester</i>	<i>1/19/2023</i>
<i>Kelly W. Pease</i>	<i>4th Hampden</i>	<i>1/26/2023</i>
<i>David F. DeCoste</i>	<i>5th Plymouth</i>	<i>1/31/2023</i>
<i>Brian W. Murray</i>	<i>10th Worcester</i>	<i>2/1/2023</i>
<i>Kathleen R. LaNatra</i>	<i>12th Plymouth</i>	<i>2/1/2023</i>
<i>David K. Muradian, Jr.</i>	<i>9th Worcester</i>	<i>2/6/2023</i>
<i>Tricia Farley-Bouvier</i>	<i>2nd Berkshire</i>	<i>2/8/2023</i>
<i>Alyson M. Sullivan-Almeida</i>	<i>7th Plymouth</i>	<i>2/9/2023</i>
<i>Sean Garballey</i>	<i>23rd Middlesex</i>	<i>2/13/2023</i>



**HOUSE . . . . . No. 2953**

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By Representative Soter of Bellingham, a petition (accompanied by bill, House, No. 2953) of Michael J. Soter and others relative to a taxpayer exemption for adopted children. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 3067 OF 2021-2022.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-Third General Court  
(2023-2024)**  
\_\_\_\_\_

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:-

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

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

12 (u) An refundable adoption tax credit of \$2,500 per adopted child from foster care and or  
13 an refundable adoption tax credit of \$2,000 per adopted child from a private and or public  
14 adoption agency in a calendar year shall be allowed to one adoptive parent against any taxes due  
15 pursuant to this chapter.