

**SENATE . . . . . No. 1419**

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The Commonwealth of Massachusetts

PRESENTED BY:

*Karen E. Spilka*

*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 passage of the accompanying bill:

An Act strengthening working families by increasing tax exemptions and dependent care tax credits.

PETITION OF:

NAME:

*Karen E. Spilka*

DISTRICT/ADDRESS:

*Second Middlesex and Norfolk*

**SENATE . . . . . No. 1419**

By Ms. Spilka, a petition (accompanied by bill, Senate, No. 1419) of Karen E. Spilka for legislation to strengthen working families by increasing tax exemptions and dependent care tax credits. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION

SEE

□ □ SENATE  
□ , NO. 1522 OF 2011-2012.]

**The Commonwealth of Massachusetts**

**In the Year Two Thousand Thirteen**

An Act strengthening working families by increasing tax exemptions and dependent care tax credits.

*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. Subparagraph (7) of paragraph (a) of part B of Section 3 of chapter 62 of  
2 the General Laws, as appearing in the 2010 Official Edition, is hereby amended by inserting in  
3 line 78 after the figure “2002” the following:

4 “and may not exceed a total of \$7,400 if there is one qualifying individual with respect to  
5 the taxpayer, or \$12,300 if there are two or more qualifying individuals with respect to the  
6 taxpayer for taxable years beginning on or after January 1, 2013.

7 SECTION 2. Subparagraph (8) of paragraph (a) of part B of said section 3 of said  
8 chapter 62 of the General Laws, as so appearing, is hereby amended by adding the following  
9 sentence:- "If the taxpayer is a single person with adjusted gross income of not more than  
10 \$45,000 or joint filers with adjusted gross income of not more than \$75,000, the deduction  
11 available under this section shall be \$4,300 if there is 1 dependent with respect to the taxpayer,  
12 or \$8,600 if there are 2 or more such dependents with respect to the taxpayer."