

**SENATE . . . . . No. 01522**

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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:	DISTRICT/ADDRESS:
<i>Karen E. Spilka</i>	<i>Second Middlesex and Norfolk</i>
<i>Robert M. Koczera</i>	<i>11th Bristol</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>
<i>Thomas P. Kennedy</i>	<i>Second Plymouth and Bristol</i>
<i>Kay Khan</i>	<i>11th Middlesex</i>

**SENATE . . . . . No. 01522**

By Ms. Spilka, petition (accompanied by bill, Senate, No. 1522) of Khan, Kennedy, Eldridge and other members of the General Court for legislation to strengthen working families by increasing tax exemptions and dependent care tax credits [Joint Committee on Revenue].

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

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 2008 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 the  
5 taxpayer, or \$12,300 if there are two or more qualifying individuals with respect to the taxpayer  
6 for taxable years beginning on or after January 1, 2011.

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."