

SENATE No. 1568

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 adoption of the accompanying bill:

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

PETITION OF:

NAME:

Karen E. Spilka
Michelle M. DuBois

DISTRICT/ADDRESS:

Second Middlesex and Norfolk
10th Plymouth

SENATE No. 1568

By Ms. Spilka, a petition (accompanied by bill, Senate, No. 1568) of Karen E. Spilka and Michelle M. DuBois 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. 1419 OF 2013-2014.]

The Commonwealth of Massachusetts

**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**

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 2012 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, 2016 .

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."