

SENATE No. 1589

The Commonwealth of Massachusetts

PRESENTED BY:

Patrick M. O'Connor

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 establishing a tax credit for child care.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Patrick M. O'Connor</i>	<i>Plymouth and Norfolk</i>	
<i>Donald F. Humason, Jr.</i>	<i>Second Hampden and Hampshire</i>	<i>1/30/2017</i>
<i>Ryan C. Fattman</i>	<i>Worcester and Norfolk</i>	<i>2/1/2017</i>
<i>James M. Cantwell</i>	<i>4th Plymouth</i>	<i>2/3/2017</i>

SENATE No. 1589

By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 1589) of Patrick M. O'Connor, Donald F. Humason, Jr., Ryan C. Fattman and James M. Cantwell for legislation to establish a tax credit for child care. Revenue.

The Commonwealth of Massachusetts

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

An Act establishing a tax credit for child care.

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. Section 6 of Chapter 62 of the General Laws is hereby amended by
2 inserting after subsection (p) the following new subsection:-

3 (q) A credit for child care services expenses paid by the taxpayer shall be allowed against
4 the tax liability imposed by this chapter, for a taxpayer filing single, married filing jointly or
5 head of household. Said child care service must be a provider licensed by the Commonwealth in
6 order to qualify for the tax credit. The child receiving child care services must be a dependent of
7 the taxpayer. The total credit allowable per tax year shall not exceed three thousand dollars per
8 child. Only one taxpayer of the two taxpayers who file jointly married filing shall be eligible to
9 qualify for the tax credit.