

SENATE No. 1823

The Commonwealth of Massachusetts

PRESENTED BY:

Paul R. Feeney

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 expanding the child tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Paul R. Feeney</i>	<i>Bristol and Norfolk</i>	
<i>Patricia D. Jehlen</i>	<i>Second Middlesex</i>	<i>3/2/2023</i>

SENATE No. 1823

By Mr. Feeney, a petition (accompanied by bill, Senate, No. 1823) of Paul R. Feeney and Patricia D. Jehlen for legislation to expand the child tax credit. Revenue.

The Commonwealth of Massachusetts

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

An Act expanding the child tax credit.

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 6 of chapter 62 of the General Laws, as amended by sections 32 and 33 of
2 chapter 102 of the acts of 2021, is hereby amended by striking out subsection (y) and inserting in
3 place thereof the following subsection:-

4 (y) A taxpayer who maintains a household that includes as a member at least 1 individual
5 under the age of 13 who qualifies for exemption as a dependent under section 151 of the Code
6 shall be allowed a credit in an amount equal to \$600 for each such dependent; provided,
7 however, that a credit shall not be allowed under this subsection if a credit is claimed under
8 subsection (x); provided further, that if the taxpayer is married at the close of the taxable year,
9 the credit provided in this subsection shall be allowed if the taxpayer and the taxpayer’s spouse
10 file a joint return for the taxable year or if the taxpayer qualifies as a head of household under
11 section 2(b) of the Code; provided further, that for the purposes of this subsection, “maintains a
12 household” shall have the same meaning as in section 21 of the Code; and provided further that
13 total income for the taxable year does not exceed \$200,000 for a single-filer household or

14 \$400,000 for a dual-filer household. If the amount of the credit allowed under this subsection
15 exceeds the taxpayer's tax liability, the commissioner shall treat the excess as an overpayment
16 and shall pay the taxpayer the entire amount of the excess.

17 A taxpayer who maintains a household that includes as a member at least 1 individual
18 under the age of 13 who qualifies for an exemption as a dependent under section 151 of the Code
19 shall be allowed a credit in an amount equal to \$3000 for each such dependent; provided,
20 however, that the dependent was deemed ineligible for the federal child tax credit provided by
21 the federal American Rescue Plan Act; provided further that a credit shall not be allowed under
22 this subsection if a credit is claimed under subsection (x); provided further, that if the taxpayer is
23 married at the close of the taxable year, the credit provided in this subsection shall be allowed if
24 the taxpayer and the taxpayer's spouse file a joint return for the taxable year or if the taxpayer
25 qualifies as a head of household under section 2(b) of the Code; provided further, that for the
26 purposes of this subsection, "maintains a household" shall have the same meaning as in section
27 21 of the Code; and provided further that total income for the taxable year does not exceed
28 \$200,000 for a single-filer household or \$400,000 for a dual-filer household. If the amount of the
29 credit allowed under this subsection exceeds the taxpayer's tax liability, the commissioner shall
30 treat the excess as an overpayment and shall pay the taxpayer the entire amount of the excess.

31 A taxpayer who maintains a household that includes as a member at least 1 individual
32 who is: (A) not less than 65 years of age or who is disabled; and (B) who qualifies as a
33 dependent under section 152 of the Code, shall be allowed a credit in an amount equal to \$180 if
34 there is 1 such dependent with respect to the taxpayer or \$360 if there 354 are not less than 2
35 such dependents with respect to the taxpayer; provided, however, that a credit shall not be
36 allowed under this subsection if a credit is claimed under subsection (x); provided further, that if

37 the taxpayer is married at the close of the taxable year, the credit provided in this subsection shall
38 be allowed if the taxpayer and the taxpayer's spouse file a joint return for the taxable year or if
39 the taxpayer qualifies as a head of household under section 2(b) of the Code; and provided
40 further, that for the purposes of this subsection, "maintains a household" shall have the same
41 meaning as in section 21 of the Code. If the amount of the credit allowed under this subsection
42 exceeds the taxpayer's tax liability, the commissioner shall treat the excess as an overpayment
43 and shall pay the taxpayer the entire amount of the excess.