

**SENATE . . . . . No. 1850**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***James B. Eldridge***

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*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 to provide equal stimulus checks to immigrant taxpayers.

\_\_\_\_\_

PETITION OF:

NAME:

*James B. Eldridge*

DISTRICT/ADDRESS:

*Middlesex and Worcester*

**SENATE . . . . . No. 1850**

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By Mr. Eldridge, a petition (accompanied by bill, Senate, No. 1850) of James B. Eldridge for legislation to provide equal stimulus checks to immigrant taxpayers. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 2659 OF 2019-2020.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-Second General Court  
(2021-2022)**  
\_\_\_\_\_

An Act to provide equal stimulus checks to immigrant taxpayers.

*Whereas*, The deferred operation of this act would tend to defeat its purpose, which is to provide stimulus checks to immigrant taxpayers who were excluded from the stimulus provisions of the federal CARES Act, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

*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. (a) When used in this section the following words or terms shall have the  
2 following meanings:-

3           “Commissioner”, the commissioner of revenue.

4           “Eligible taxpayer”, a taxpayer who filed a Massachusetts income tax return for tax year  
5 2019 using an Individual Taxpayer Identification Number (“ITIN”) and who is ineligible for the  
6 recovery rebate in section 2201 of the federal CARES act of 2020, the additional 2020 recovery  
7 rebates for individuals under the Consolidated Appropriations Act of 2021, or future recovery

8 rebates that congress may authorize; provided that an estate or trust shall not be considered an  
9 eligible taxpayer.

10 “Qualifying child”, an individual listed as a dependent by the taxpayer on Schedule D1 of  
11 the Massachusetts income tax return for tax year 2019 who is a child of the taxpayer or a  
12 descendant of such a child, or a brother, sister, stepbrother, or stepsister of the taxpayer or a  
13 descendant of any such relative, who lived in the same home as the taxpayer for more than half  
14 of tax year 2019, who has not provided over one-half of the individual’s own support for the  
15 calendar year in which the taxable year of the taxpayer begins, and who has not filed a joint  
16 return (other than only for a claim of refund) with the individual’s spouse under section 6013 for  
17 the taxable year beginning in the calendar year in which the taxable year of the taxpayer begins,  
18 and who had not attained the age of 17 years at the end of 2019.

19 (b) Notwithstanding any general or special law to the contrary, in the case of an eligible  
20 taxpayer, there shall be allowed as a refundable credit against the tax for tax year 2019 an  
21 amount equal to the sum of—

22 (1) \$1,800 (\$3,600 in the case of an eligible taxpayer filing a joint return), plus

23 (2) an amount equal to the product of \$1,100 multiplied by the number of qualifying  
24 children.

25 (3) future recovery rebates that Congress may authorize that exclude eligible taxpayers.

26 (c) The amount of the credit allowed by this section shall be reduced (but not below zero)  
27 by 5 percent of so much of the taxpayer’s adjusted gross income as exceeds—

28 (1) \$150,000 in the case of a joint return,

29           (2) \$112,500 in the case of a head of household, and

30           (3) \$75,000 in the case of a taxpayer not described in paragraph (1) or (2).

31           (d) The commissioner shall disburse refunds payable under this section electronically to  
32 any account to which the payee authorized, on or after January 1, 2018, the delivery of a refund  
33 of income tax. In the case of an individual who, at the time of any determination made pursuant  
34 to subsections (b) and (c) has not filed a tax return for tax year 2019, the commissioner shall  
35 disburse refunds payable under this section by substituting ‘2018’ for ‘2019’ in the definitions of  
36 “eligible taxpayer” and “qualifying child” and in subsection (b).

37           (e) For an eligible taxpayer to whom no electronic refund is disbursed pursuant to  
38 subsection (d), the commissioner shall notify such taxpayer by first class mail and provide  
39 information prominently listed on the website of the department of the availability of the refund  
40 provided for in this section together with instructions on the application process.

41           (f) The commissioner may promulgate regulations to effectuate the purposes of this  
42 section.