

**SENATE . . . . . No. 1913**

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**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 relative to middle class economic relief.

PETITION OF:

NAME:

*Patrick M. O'Connor*

DISTRICT/ADDRESS:

*First Plymouth and Norfolk*

**SENATE . . . . . No. 1913**

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By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 1913) of Patrick M. O'Connor for legislation relative to middle class economic relief. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1960 OF 2021-2022.]

**The Commonwealth of Massachusetts**

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

An Act relative to middle class economic relief.

*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.

10 SECTION 2. Notwithstanding any general or special law, rule regulation to the contrary,  
11 for taxable years 2020 and 2021, up to \$1000 may be deducted from adjusted gross income for  
12 the cost of home heating oil, natural gas, and propane paid by single persons if the taxpayer's  
13 total annual adjusted gross income is equal to or less than \$18,000, or if qualifying joint filers  
14 who qualify as a head household have a total annual adjusted gross income equal to or less than  
15 \$40,000.

16 (a) The deductions may be used only for the cost of home heating oil, natural gas and  
17 propane purchased between November 1, 2023 and March 31, 2024.

18 (b) Any taxpayer entitled to a deduction under this section may apply the deduction in  
19 taxable year 2023 for purchases made in 2023. If the taxpayer does not take the full \$1000  
20 deduction in taxable year 2023, the taxpayer may take the remainder in taxable year 2024 for  
21 purchases made in 2024 through March 31, 2024.

22 (c) The commissioner of revenue shall promulgate rules and regulations necessary to  
23 implement this section. The commissioner shall also include in such rules and regulations  
24 eligibility provisions for a taxpayer who owns a condominium or a cooperative dwelling and for  
25 whom such purchases are accounted for in a common area fee or special assessment against such  
26 costs as may be reasonably attributed to the percentage ownership share of the condominium or  
27 cooperative dwelling costs; and provided further, that the commissioner shall also include in  
28 such rules and regulations eligibility provisions for a taxpayer who rents a residential dwelling  
29 and for whom such purchases are accounted for in the rent and provisions that account for  
30 multiple renters in a residential dwelling. The department shall file a copy of any rules and

31 regulations with the clerks of the senate and House of Representatives and with the joint  
32 committee on revenue.

33 SECTION 3. Chapter 62 is hereby amended in Section 6 by inserting at the end thereof  
34 after subsection (q) the following new subsection:-

35 (r) A credit shall be allowed against the tax liability imposed by this chapter for in an  
36 amount up to 20 per cent of the cost of qualified tuition and fees for higher education. The credit  
37 under this subsection shall be allowed for the taxable year in which the expenses are incurred;  
38 provided, that said credit shall not exceed \$5,000 in any tax year and any excess credit may be  
39 applied over the following seven subsequent tax years.

40 SECTION 4. Chapter 62 is hereby amended in Section 3 by striking paragraph (B)(a)(13)  
41 and inserting thereof the following paragraph:-

42 (13) An amount equal to the amount of the charitable contribution deduction allowed or  
43 allowable to the taxpayer under section 170 of the Code. All requirements, conditions and  
44 limitations applicable to charitable contributions under the Code shall apply for purposes of  
45 determining the amount of the deduction under this subparagraph, except that taxpayers shall not  
46 be required to itemize their deductions in their federal income tax returns.

47 SECTION 5. The Commonwealth, through the Executive Office of Housing and  
48 Economic Development, shall institute a pilot program to offer a competitive grant program for  
49 startup companies owned by Massachusetts residents and business owners. For the purposes of  
50 this section, "startup company" shall be defined as a newly emerged business venture that aims  
51 to develop a viable business model to meet a marketplace need. The pilot program shall aim to  
52 provide ten grants totaling \$500,000 to eligible startup companies who apply for the grant. The

53 Executive Office of Housing Economic Development shall promulgate parameters of eligibility  
54 and guidelines for application to the grant program, provided that the program be open for  
55 application no later than December 1, 2024, and the funding be awarded to selected winners no  
56 later than July 1, 2025. The Executive Office of Housing an Economic Development shall submit  
57 a report to the Clerks of the House and Senate detailing the progress of the pilot program as well  
58 as the economic consequences of the grants on the recipient startup companies no later than July  
59 1, 2026.