

**SENATE . . . . . No. 1992**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Bruce E. Tarr***

*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 promoting tax relief for adoptive parents.

PETITION OF:

NAME:

*Bruce E. Tarr*

DISTRICT/ADDRESS:

*First Essex and Middlesex*

**SENATE . . . . . No. 1992**

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By Mr. Tarr, a petition (accompanied by bill, Senate, No. 1992) of Bruce E. Tarr for legislation to promote tax relief for adoptive parents. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1787 OF 2019-2020.]

**The Commonwealth of Massachusetts**

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

An Act relative to promoting tax relief for adoptive parents.

*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. Chapter 62 of the General Laws shall be amended by inserting into Section  
2 3 (B)(a)(8), between the words “January 1, 2001” and “No deduction shall be allowed...” the  
3 following:-

4 “In the case of a taxpayer who maintains a household with legally adopted children as  
5 dependents, as defined under section 152 of the Code, the individual shall be entitled to a credit  
6 of \$3,600 if there is one such dependent with respect to the taxpayer, or \$7,200 if there are two  
7 or more such dependents with respect to the taxpayer until said adopted dependents reach the age  
8 of sixteen (16).”

9 SECTION 2. Chapter 62, Section 6 of the General Laws shall be amended by inserting  
10 subsection (j), which shall read:-

11           “Parents adopting children who are disabled, as defined in section 22 of the Code, shall  
12 be eligible for a tax credit of (i) \$2,000 upon completion of adoption in tax year 2019, (ii) \$4,000  
13 upon completion of adoption in tax year 2020, (iii) \$6,000 upon completion of adoption in tax  
14 year 2021, (iv) \$8,000 upon completion of adoption in tax year 2021, and \$10,000 upon  
15 completion of adoption in or after tax year 2022.”