

HOUSE No. 03391

The Commonwealth of Massachusetts

PRESENTED BY:

Tackey Chan

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 passage of the accompanying bill:

AN ACT establishing a child care tax credit..

PETITION OF:

NAME:

Tackey Chan

DISTRICT/ADDRESS:

2nd Norfolk

HOUSE No. 03391

By Mr. Chan of Quincy, a petition (subject to Joint Rule 12) of Tackey Chan for legislation to provide an income tax credit for child care expenses. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

AN ACT establishing a child care 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 1. Section 6 of Chapter 62 of the General Laws is hereby amended by inserting after
2 subsection (p) the following new subsection:-
3 (q) A credit for child care services expenses paid by the taxpayer shall be allowed against the tax
4 liability imposed by this chapter, for a taxpayer filing single, married filing jointly or head of
5 household. Said child care service must be a provider licensed by the Commonwealth in order to
6 qualify for the tax credit. The child receiving child care services must be a dependent of the
7 taxpayer. The total credit allowable per tax year shall not exceed two thousand five hundred
8 dollars per child. Only one taxpayer of the two taxpayers who file jointly married filing shall be
9 eligible to qualify for the tax credit.