

**SENATE . . . . . No. 1319**

---

By Mr. Sisitsky, a petition (accompanied by bill, Senate, No. 1319) of Alan D. Sisitsky and George Bachrach for legislation to provide for a personal tax credit or business corporation deduction for child care expenses. Taxation.

---

**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Eighty-two.

**AN ACT PROVIDING FOR A PERSONAL TAX CREDIT OR BUSINESS CORPORATION DEDUCTION FOR CHILD CARE EXPENSES.**

*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  
2 hereby amended by inserting after subsection (d) the follow-  
3 ing subsection: —

4 (e) A taxpayer shall be allowed a credit for child care ex-  
5 penses, computed as hereinafter provided, against the taxes  
6 imposed by this chapter. Except as provided below, the  
7 amount of the credit shall be fifty percent of the federal credit  
8 allowed such taxpayer pursuant to the provisions of section  
9 44A of the Internal Revenue Code for the same taxable year.  
10 The amount of the credit shall not exceed the tax imposed by  
11 this chapter, for the taxable year, reduced by the credits per-  
12 mitted under other provisions of this chapter.

1 SECTION 2. Chapter 63 of the General Laws is hereby  
2 amended by inserting after section 38H the following sec-  
3 tion: —

4 38I. In determining the net income subject to tax under  
5 this chapter a domestic or foreign business corporation, at its  
6 election, may deduct the expenditures paid or incurred as an  
7 incidence of employment during the taxable year with respect  
8 to child care services. Such child care expenses shall be in-  
9 cluded on the employees' statement of salary and deductions.

MEMORANDUM

TO : Mr. Tolson

FROM : Mr. [Name]

SUBJECT: [Subject]

[Text]

[Text]

[Text]

[Text]

[Text]

[Text]

[Text]

[Text]

[Text]