

SENATE No. 2007

By Mr. Olver, a petition (accompanied by bill, Senate, No. 2007) of John W. Olver, Paul E. Caron, Richard A. Kraus and other members of the General Court for legislation to provide a tax credit for child care expenses. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING A CREDIT FROM PERSONAL INCOME TAXES 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. Paragraph (a) of Part B of section 3 of chapter 62 of the
2 General Laws, as most recently amended by section 19 of chapter 233 of
3 the acts of 1983, is hereby amended by striking out subparagraph (7).

1 SECTION 2. Section 6 of chapter 62 of the general laws as most recently
2 amended by section 2 of chapter 518 of the acts of 1983, is hereby
3 amended by adding the following new subsection: —

4 (e) an amount equal to the credit allowed under section forty-four of
5 the Code, reduced by one-half of one percent of the taxpayers' Part B
6 taxable income. If the tax due as shown by the return of any individual
7 is less than the total amount of the credit which he or she is entitled to
8 claim pursuant to this paragraph, such individual shall be entitled to a
9 refund in the amount of the excess of the credit over the tax otherwise
10 due.

1 SECTION 3. Subparagraph (8) of paragraph (a) of Part B of section
2 3 of chapter 62, as most recently amended by section 7 of chapter 599 of
3 the acts of 1977, is hereby repealed.

IN SENATE, FEBRUARY 2, 1917.
REPORT OF THE COMMISSIONERS OF THE LAND OFFICE
IN RESPONSE TO A RESOLUTION PASSED BY THE SENATE
ON FEBRUARY 2, 1917.

The Commissioners of the Land Office

to the Honorable Senate and House of Representatives

IN ACCORDANCE WITH A RESOLUTION PASSED BY THE SENATE
ON FEBRUARY 2, 1917.

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