

**HOUSE . . . . . No. 2638**

---

**The Commonwealth of Massachusetts**

PRESENTED BY:

***Michael J. Soter***

*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 to promote adoption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Michael J. Soter</i>	<i>8th Worcester</i>
<i>Alyson M. Sullivan</i>	<i>7th Plymouth</i>
<i>Shawn Dooley</i>	<i>9th Norfolk</i>
<i>Ryan C. Fattman</i>	<i>Worcester and Norfolk</i>
<i>Donald R. Berthiaume, Jr.</i>	<i>5th Worcester</i>
<i>Angelo L. D'Emilia</i>	<i>8th Plymouth</i>
<i>David F. DeCoste</i>	<i>5th Plymouth</i>
<i>Randy Hunt</i>	<i>5th Barnstable</i>
<i>Patrick Joseph Kearney</i>	<i>4th Plymouth</i>
<i>Joseph D. McKenna</i>	<i>18th Worcester</i>
<i>Shaunna L. O'Connell</i>	<i>3rd Bristol</i>
<i>Elizabeth A. Poirier</i>	<i>14th Bristol</i>

**HOUSE . . . . . No. 2638**

By Mr. Soter of Bellingham, a petition (accompanied by bill, House, No. 2638) of Michael J. Soter and others relative to a taxpayer exemption for adopted children. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2622 OF 2017-2018.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-First General Court  
(2019-2020)**  
\_\_\_\_\_

An Act to promote adoption.

*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 (5) of subsection (b) of part B of section 3 of chapter 62 of the  
2 2016 Official Edition of the General Laws is hereby amended by striking paragraph (5) in its  
3 entirety and inserting in place thereof the following:-

4

5 (5) An amount equal to the total expenses paid by the taxpayer within the taxable year to  
6 adopt children. Expenses shall consist of fees paid to any agency licensed to place children for  
7 adoption, attorneys fees, court fees, and medical expenses, including copayments for medical  
8 services, incurred in the adoption process of a minor child.

9 SECTION 2. Section 6 of said chapter 62 is hereby amended by adding the following  
10 subsection:-

- 11 (u) An refundable adoption tax credit of \$1,000 per adopted child in a calendar year shall  
12 allowed to one adoptive parent against any taxes due pursuant to this chapter.