

SENATE No. 01428

The Commonwealth of Massachusetts

PRESENTED BY:

Sal N. DiDomenico

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 creating an early educator earned income tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Sal N. DiDomenico</i>	<i>Middlesex, Suffolk, and Essex</i>
<i>Kenneth J. Donnelly</i>	<i>Fourth Middlesex</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>
<i>Denise Provost</i>	<i>27th Middlesex</i>

SENATE No. 01428

By Mr. DiDomenico, petition (accompanied by bill, Senate, No. 1428) of Provost, Eldridge, Donnelly and other members of the General Court for legislation to create an early educator earned income tax credit [Joint Committee on Revenue].

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act creating an early educator earned income 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 Massachusetts General Laws is hereby
2 amended by inserting at the end thereof the following new subsection:

3 (q)(1) As used in this subsection, the following words shall have the following
4 meanings:-

5 "Eligible child care center" shall have the same meaning as the term is defined in 606 Code of
6 Massachusetts Regulations 7.02.

7 "Eligible child care worker" shall mean any person who meets each of the following
8 requirements: (1) the person has been approved by the department of early education and care for
9 the regular care and education of children unrelated to the educator in a location outside the
10 children's own home for all or part of the day, regardless of his or her level of certification; (2)
11 the person has been employed continuously for six months of the tax year for an average of

12 twenty hours or more per week in an eligible child care center; and (3) the person qualifies for
13 the earned income tax credit, so called, allowed under the provisions of subsection (h) of this
14 section.

15 (2) There is hereby established an earned income tax credit program under which a
16 taxpayer who is an eligible child care worker shall be allowed a credit against the taxes imposed
17 by this chapter. The credit afforded by this subsection shall be in addition to the credit allowed
18 under subsection (h) of this section. If other credits under this section including the credit
19 established pursuant to subsection (h) are utilized by the taxpayer for the taxable year, the credit
20 afforded by this subsection shall be applied last. The credit allowed by this subsection shall
21 equal 15 per cent of the federal earned income credit received by the taxpayer for the taxable
22 year. If the amount of the credit allowed hereunder exceeds the taxpayer's liability, the
23 commissioner shall treat such excess as an overpayment and shall pay the taxpayer the amount of
24 such excess, without interest.

25 (3) In order to receive the credit provided for in this subsection, the eligible child care
26 worker shall file with his income tax return an attestation form, developed and made available by
27 the department of revenue, verifying that the taxpayer is an eligible child care worker.