

**SENATE . . . . . No. 1792**

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**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 adoption of the accompanying bill:

An Act establishing a child and family tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Sal N. DiDomenico</i>	<i>Middlesex and Suffolk</i>	
<i>Joanne M. Comerford</i>	<i>Hampshire, Franklin and Worcester</i>	<i>1/25/2023</i>
<i>Michael D. Brady</i>	<i>Second Plymouth and Norfolk</i>	<i>1/27/2023</i>
<i>Jason M. Lewis</i>	<i>Fifth Middlesex</i>	<i>2/1/2023</i>
<i>Anne M. Gobi</i>	<i>Worcester and Hampshire</i>	<i>2/23/2023</i>
<i>Patricia D. Jehlen</i>	<i>Second Middlesex</i>	<i>3/2/2023</i>

**SENATE . . . . . No. 1792**

By Mr. DiDomenico, a petition (accompanied by bill, Senate, No. 1792) of Sal N. DiDomenico, Joanne M. Comerford, Michael D. Brady, Jason M. Lewis and other members of the Senate for legislation to establish a child and family tax credit. Revenue.

**The Commonwealth of Massachusetts**

**In the One Hundred and Ninety-Third General Court  
(2023-2024)**

An Act establishing a child and family 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 6 of chapter 62 of the General Laws, as appearing in the 2020 Official Edition, is  
2 hereby amended by striking out subsections (x) and (y) and inserting in place thereof the  
3 following subsection:-

4 "(x)(1) A taxpayer who maintains a household that includes as a member: (A) at least 1  
5 individual who qualifies for an exemption as a dependent under section 151 of the Code; (B) at  
6 least 1 qualifying individual, as defined in said section 21 of the Code; or (C) at least 1  
7 individual who is: (I) disabled; and (II) who qualifies as a dependent under section 152 of the  
8 Code, shall be allowed a credit in an amount equal to \$600 for each such dependent or qualifying  
9 individual with respect to the taxpayer; provided, however, that if the taxpayer is married at the  
10 close of the taxable year, the credit provided in this subsection shall be allowed if the taxpayer  
11 and the taxpayer's spouse file a joint return for the taxable year or if the taxpayer qualifies as a  
12 head of household under section 2(b) of the Code; and provided further, that for the purposes of

13 this subsection, "maintains a household" shall have the same meaning as in said section 21 of the  
14 Code; and provided further, that for the purposes of this subsection, "maintains a household"  
15 shall have the same meaning as in said section 21 of the Code. With respect to a taxpayer who is  
16 a non-resident for part of the taxable year, the credit shall be further limited to the amount of  
17 allowable credit multiplied by a fraction, the numerator of which shall be the number of days in  
18 the taxable year the person resided in the commonwealth and the denominator of which shall be  
19 the number of days in the taxable year. A person who is a non-resident for the entire taxable year  
20 shall not be allowed the credit. If the amount of the credit allowed under this subsection exceeds  
21 the taxpayer's tax liability, the commissioner shall treat the excess as an overpayment and shall  
22 pay the taxpayer the entire amount of the excess without interest.

23 (2) The department shall adjust the figures set forth in the first and second paragraphs of  
24 this subsection annually to reflect increases in the cost of living by the same method used for  
25 federal income tax brackets."