HOUSE DOCKET, NO. 3049 FILED ON: 1/21/2011

HOUSE . . . . . No. 2992

The Commonwealth of Massachusetts

PRESENTED BY:

Linda Dorcena Forry and 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:

An Act creating an earned income tax credit for early educators.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Linda Dorcena Forry	*12th Suffolk*
Sal N. DiDomenico	*Middlesex, Suffolk, and Essex*
James B. Eldridge	☐ *[District]* ☐
Cory Atkins	*14th Middlesex*
Denise Provost	*27th Middlesex*
Gloria L. Fox	*7th Suffolk*
Benjamin Swan	*11th Hampden*

HOUSE DOCKET, NO. 3049 FILED ON: 1/21/2011

HOUSE . . . . . No. 2992

By Representative Forry of Boston and Senator DiDomenico, a joint petition (accompanied by bill, House, No. 2992) of Linda Dorcena Forry, Sal N. DiDomenico and others relative to creating an earned income tax credit for certain child care workers. Revenue.

The Commonwealth of Massachusetts

An Act creating an earned income tax credit for early educators.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Section 6 of Chapter 62 of the Massachusetts General Laws is hereby amended by inserting at the end thereof the following new subsection:

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

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

"Eligible child care worker" shall mean any person who meets each of the following requirements: (1) the person has been approved by the department of early education and care for the regular care and education of children unrelated to the educator in a location outside the children's own home for all or part of the day, regardless of his or her level of certification; (2) the person has been employed continuously for six months of the tax year for an average of twenty hours or more per week in an eligible child care center; and (3) the person qualifies for the earned income tax credit, so called, allowed under the provisions of subsection (h) of this section.

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

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