HOUSE DOCKET, NO. FILED ON: 1/13/2009

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

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The Commonwealth of Massachusetts

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PRESENTED BY:

**Paul K. Frost**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

*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 relative to child tax credits.

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

PETITION OF:

|  |  |
| --- | --- |
| Name: | District/Address: |
| Paul K. Frost | 7th Worcester |

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2906 OF 2007-2008.]

The Commonwealth of Massachusetts

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**In the Year Two Thousand and Nine**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

An Act relative to child tax credits.

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

 Section 6 of chapter 62 of the General Laws, as most recently amended by chapter 518 of the acts of 1983, is hereby amended by adding after paragraph (d) the following new paragraph:—
(e) A credit of two thousand dollars shall be allowed against the taxes due if the taxpayer has provided more than one-half of the support for any offspring who has not attained the age of eighteen before the taxable year, provided that the child relative resided with the taxpayer for more than six months of the taxable year. If the credit provided for in this section reduces that tax due to zero, the taxpayer shall be entitled to a refund equal to the amount by which the amount of the credit exceeded the amount of the tax due.