

# HOUSE . . . . . No. 2906

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By Mr. Frost of Auburn, petition of Paul K. Frost relative to tax credits for child support. Revenue.

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## The Commonwealth of Massachusetts

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In the Year Two Thousand and Seven.

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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:*

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