

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Bradley H. Jones, Jr., George N. Peterson, Jr.

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 the workforce training fund.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: |
|-------------------------|-------------------|
| Viriato Manuel deMacedo | 1st Plymouth |
| Bradley H. Jones, Jr. | 20th Middlesex |
| George N. Peterson, Jr. | 9th Worcester |
| Elizabeth Poirier | 14th Bristol |

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 1800 OF 2007-2008.]

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT RELATIVE TO THE WORKFORCE TRAINING FUND.

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. Chapter 63 of the General Laws, as appearing in the 2006 Official Edition, most
2 recently amended by chapter 173 of the acts of 2008, is hereby amended by adding after section
3 31M the following new section:—

4 Section 31N. (a) A corporation shall be allowed a credit against its excise due under this chapter
5 equal to five percent of qualified job training expenses. For the purpose of this section, qualified
6 job training expenses are those costs directly incurred for employer-provided or employer-
7 sponsored training programs designed to enhance the skills and knowledge of employees who
8 are employed by said corporation in the commonwealth and who perform at least 80% of their
9 remunerable duties within the commonwealth.

10 Such training programs, including but not limited to basic English language and math teaching,
11 academic and equivalency programs, and employment-related technical training, shall be

12 conducted for such employees at a location in the commonwealth, including but not limited to
13 public institutions of higher education. Such training expenses are limited to expenses for tuition,
14 training instructors and instructional materials and shall not include the wages paid to an
15 employee during the time of instruction or expenses for the construction, acquisition or
16 maintenance of equipment or facilities used for such training purposes.

17 (b) The credit allowed under this section for any corporation shall not reduce the excise imposed
18 by this chapter to less than the amount due under subsection (b) of section 32 or subsection (b) of
19 section 39 of this chapter.

20 (c) The provisions of section 32C of this chapter shall not apply to the credit allowed by this
21 section.

22 (d) No money expended as matching funds for a state-sponsored workforce development grant
23 program shall qualify for the credit under this section.

24 (e) A corporation claiming a credit under this section shall furnish such information relative to
25 the credit allowed by this section as may be requested by the commissioner in a form approved
26 by him, and the commissioner shall promulgate such regulations as are necessary to implement
27 this section.

28 (f) This act shall take effect for taxable years beginning on or after January 1, 2009 but shall not
29 be available for taxable years beginning on or after January 1, 2014.