

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

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

**Peter J. Koutoujian**

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*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 establishing an employee wellness program tax credit.

\_\_\_\_\_  
PETITION OF:

NAME:	DISTRICT/ADDRESS:
Peter J. Koutoujian	10th Middlesex

# The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

## AN ACT ESTABLISHING AN EMPLOYEE WELLNESS PROGRAM 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 1. Chapter 62 of the General Laws is hereby amended by inserting after  
2 section 6L the following section:—

3 Section 6M. (a) As used in this section the following words shall, unless the context clearly  
4 requires otherwise, have the following meanings:—

5 "Certified employee wellness program", an employee wellness program that is certified by the  
6 Department of Public Health in accordance with Section 206A of Chapter 111.

7 "Department", the department of revenue.

8 "Creditable amount", the monetary amount actually paid by an eligible business to provide an  
9 employee wellness program.

10 "Eligible businesses", a sole proprietorship, partnership, limited liability company, corporate  
11 trust, or corporation that offer an employee wellness program.

12 (b) There is hereby established a credit against the tax liability imposed by this chapter for  
13 eligible businesses to be known as the "Employee Wellness Program Tax Credit".

14 (c) The amount of the "Employee Wellness Program Tax Credit" in the first tax year in which it  
15 is taken shall be fifty per cent or ten thousand dollars, whichever is lesser, of the entire amount of  
16 the expenditure made by such business in such tax year. The amount of such credit in the second  
17 tax year in which it is taken shall be twenty-five per cent or five thousand dollars, whichever is  
18 lesser, of the entire amount of such expenditure made by such business in such tax year.

19 (d) The commissioner shall promulgate rules and regulations relative to the administration and  
20 enforcement of this section.

21 SECTION 2. Chapter 111 of the General Laws is hereby amended by inserting after section 206  
22 the following section: -

23 Section 206. (a)The department shall promulgate standards for employee wellness programs and  
24 develop a process for certification of such for the purposes of section 6M of chapter 62. Such  
25 standards established under this section may vary according to the classification of the  
26 employees whom a program is to serve.

27 (c) An employee wellness program certified by the department shall provide rewards to  
28 employees for: (1) appropriate weight loss; (2) smoking cessation; and (3) pursuit of preventative  
29 health care services.