

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Barbara A. L'Italien

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 a tax credit for hiring individuals with autism spectrum disorders.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Barbara A. L'Italien	18th Essex

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 3908 OF 2007-2008.]

The Commonwealth of Massachusetts

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In the Year Two Thousand and Nine
—————

AN ACT ESTABLISHING A TAX CREDIT FOR HIRING INDIVIDUALS WITH AUTISM SPECTRUM DISORDERS.

*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 71B of the General Laws, as appearing in the 2006 official edition, is hereby
2 amended by adding the following section:-

3 Section 16.

4 (i) For purposes of this section, the following terms shall have the following meanings unless the
5 context clearly requires otherwise:

6 "Autistic Spectrum Disorders" shall include Asperger's syndrome, pervasive developmental
7 disability, not otherwise specified, autism, and high functioning autism.

8 "Duly licensed professional" shall include the following professionals licensed to practice in the
9 commonwealth: medical doctor, psychologist and clinical social worker.

10 (ii) Employers who hire individuals with autistic spectrum disorders may take a tax credit of 50% of
11 said employee's gross wages earned in the first year of employment, 40% of said employee's gross
12 wages earned during the second year of employment, 30% of said employee's gross wages paid in the
13 third year of employment, 20% of said employee's wages paid in the fourth year of employment and
14 10% of said employee's gross wages paid in the fifth year of employment. Unused portions of the
15 employer's tax credit may be carried forward for 2 tax years after the qualifying tax year.

16 (iii) In order for an individual to qualify as an employee pursuant to this chapter, a diagnosis of
17 autism spectrum disorder must have been made by a duly licensed professional, qualified to make said
18 diagnosis. A certified record of diagnosis submitted in accordance with section 79G of chapter 233 shall
19 be adequate.

20 (iv) An employer which is a tax exempt organization may estimate the amount of tax credit for
21 qualifying employees for the taxable year, as a credit against the employer's matching portion of state
22 taxes. The total amount of the estimated credit should be divided evenly over the number of periods for
23 filing withholding returns.