

SENATE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Benjamin B. Downing

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 promoting wellness in the workplace.

PETITION OF:

NAME:

Benjamin B. Downing

DISTRICT/ADDRESS:

Berkshire, Hampshire and Franklin

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT PROMOTING WELLNESS IN THE WORKPLACE.

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 is hereby amended by inserting after section 38Z the
2 following section:-
3 Section 38AA. (a) A corporation subject to tax under this chapter which participates in a certified
4 wellness plan as defined by section 221 of chapter 111 may take credit against the excise imposed by
5 this chapter in an amount equal to 50% of the costs associated with implementing the plan.
6 (b) As used in this paragraph, "DPH" means the Department of Public Health as defined in chapter 111.
7 A credit allowed under this section may be taken only after the taxpayer completes a report signed by
8 an authorized representative of the corporation, and files the report with the DPH, hereinafter referred
9 to as the DPH, within 2 years after the initial plan certification by DPH and annually thereafter. Based
10 upon the information provided in the report and its own independent investigation, DPH shall
11 determine whether the certified plan is in compliance with the definition of certified plan set forth in
12 this section and whether the project has a reasonable chance of increasing employee health as
13 advanced in the initial proposal as certified by DPH. If DPH determines that the certified project is no
14 longer in compliance, then DPH shall revoke certification of the plan as provided in section 221 of said

15 chapter 111 and notification of decertification shall be given to the commissioner of revenue who shall
16 disallow any future credits under this section. If the project is considered decertified for reasons of
17 fraud or material misrepresentation, as determined by DPH and the commissioner of revenue, the
18 commissioner of revenue shall have a cause of action against the controlling business of the plan for the
19 value of any economic benefits received, including, but not limited to, the amount of the tax credit
20 allowed under this section. Nothing in this section shall limit the authority of the commissioner to make
21 adjustments to a corporation's liability upon audit.

22 (c) In the case of a corporation that is subject to a minimum excise under any provision of this chapter,
23 the amount of the credit allowed by this section shall not reduce the excise to an amount less than such
24 minimum excise.

25 (d) The commissioner of revenue shall, in consultation with the department of public health, promulgate
26 such rules and regulations as are necessary to implement the provisions of this section.

27

28 SECTION 2. Chapter 111 of the General Laws is hereby amended by inserting after section 220 the
29 following sections:-

30 (a) There shall be an Employer Wellness Program. Participating employers shall establish a wellness plan
31 to improve the physical health of employees. Under the program, employers shall conduct a health
32 assessment to determine the greatest health risks to its employees in order to determine their overall
33 wellness plan. In particular, employers shall determine employee health risk for, but not be limited to,
34 high blood pressure, diabetes, high cholesterol, cardiovascular disease, and obesity. All wellness plans
35 shall provide assistance or rewards for employee:

- 36 i. Appropriate weight loss
- 37 ii. Smoking cessation; and,
- 38 iii. Pursuit of preventative health care services.

39 (b) An employer shall submit to the department for certification a wellness plan developed by the
40 employer based on their employee health assessment. The department shall certify an employer
41 wellness plan based on the criteria established in (a). If a wellness plan is certified by the department,
42 notice shall be given to the department of revenue for credit under section 38U of chapter 63.

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44 SECTION 3. The executive office of Health and Human Services shall promulgate regulations, in
45 consultation with department of revenue and department of insurance, to implement section 2.

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