

**HOUSE . . . . . No. 1810**

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Nine**  
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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,  
2 most recently amended by chapter 173 of the acts of 2008, is hereby amended by adding after  
3 section 31M the following new section:—

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

10 Such training programs, including but not limited to basic English language and math  
11 teaching, academic and equivalency programs, and employment-related technical training, shall  
12 be 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  
18 imposed by this chapter to less than the amount due under subsection (b) of section 32 or  
19 subsection (b) of section 39 of this chapter.

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

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

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

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