

**HOUSE . . . . . No. 2791**

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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 Lowering the Rate of Unemployed Veterans..

*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 is amended by inserting after section 31M the following section: -

3 Section 31N: (a) As used in this section, the following words shall, unless the context  
4 otherwise requires, have the following meanings: -

5 “Qualified veterans”, a Massachusetts resident who: (i) was a member of the Armed  
6 Forces of the United States, a member of the Massachusetts National Guard, or a member of any  
7 reserve component of the Armed Forces of the United States; (ii) served on active duty in  
8 connection with the Vietnam Conflict, Operation Desert Storm, Operation Enduring Freedom, or  
9 Operation Iraqi Freedom; (iii) who has provided the taxpayer with documentation showing  
10 honorable discharge; and (iv) was initially hired by the taxpayer on or after January 1, 2010.

11 “Sustained employment”, a period of employment that is at least 185 days during a  
12 taxable year.

13           (b) For each taxable year on or after January 1, 2010, each taxpayer is entitled to a credit  
14 against the excise due under this chapter in an amount equal to 5%, but in no event to exceed  
15 \$600, of the gross wages paid by the taxpayer to a qualified veteran in the course of that  
16 veteran's sustained employment during the taxable year.

17           (c) If a taxpayer is subject to a minimum excise under this chapter, the amount of credit  
18 allowed shall not reduce the excise to an amount less than the minimum excise.

19           (d) A taxpayer entitled to a credit under this section for any taxable year may carry over  
20 and apply to its excise for any 1 or more of the next succeeding 5 taxable years, the portion, as  
21 reduced from year to year, of those credits which exceed the excise for the taxable year. The tax  
22 credit shall be applied to the earliest year for which there is a tax liability. If there are credits for  
23 more than one year that are available to offset a liability, the earlier credit shall be applied first.

24           (e) A taxpayer that has previously been approved to receive a credit under this section  
25 shall not be eligible to receive said payment for more than one calendar year. A taxpayer may  
26 apply to receive a credit under this section that relates to a different application in the same  
27 calendar year or a different application in a different calendar year.