

HOUSE No. 2806

The Commonwealth of Massachusetts

In the Year Two Thousand 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
4 clearly requires otherwise, have the following meanings:—

5 "Certified employee wellness program", an employee wellness program that is certified
6 by the 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
9 provide an employee wellness program.

10 "Eligible businesses", a sole proprietorship, partnership, limited liability company,
11 corporate 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
13 for 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
15 which it is taken shall be fifty per cent or ten thousand dollars, whichever is lesser, of the entire
16 amount of the expenditure made by such business in such tax year. The amount of such credit in
17 the second tax year in which it is taken shall be twenty-five per cent or five thousand dollars,
18 whichever is lesser, of the entire amount of such expenditure made by such business in such tax
19 year.

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

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

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

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