

**SENATE . . . . . No. 1335**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Barry R. Finegold***

*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 adoption of the accompanying bill:

An Act providing for a tax credit to promote the employment of individuals with mental illness or disabilities.

PETITION OF:

NAME:

*Barry R. Finegold*

DISTRICT/ADDRESS:

*Second Essex and Middlesex*

**SENATE . . . . . No. 1335**

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By Mr. Finegold, a petition (accompanied by bill, Senate, No. 1335) of Barry R. Finegold for legislation to provide for a tax credit to promote the employment of individuals with mental illness or disabilities. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1456 OF 2011-2012.]

**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Thirteen**  
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An Act providing for a tax credit to promote the employment of individuals with mental illness or disabilities.

*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 6 of chapter 62 of the General Laws, as appearing in 2010 Official Edition, is  
2 hereby amended by inserting after subsection (r), the following subsection:-

3           (s) A credit shall be allowed against the tax liability imposed by this chapter for  
4 businesses who hire mentally ill or disabled people. For the purposes of this subsection, the term  
5 "businesses" shall include professions, sole proprietorships, trades, businesses, tax-exempt  
6 organizations, or partnerships. The credit shall be of an amount equal to 30 per cent of up to the  
7 first \$6,000 of wages paid during the first year of employment, and 20 per cent of up to the first  
8 \$6,000 of wages paid during the second year of employment. To qualify for such credits, the  
9 business must obtain a determination from the commissioner of the department of mental health  
10 that the individual is a qualified employee with a disability or illness. A tax-exempt organization  
11 may take the credit against state and local taxes withheld or unrelated business taxable income. If  
12 the credit is more than the tax liability, the unused credit may be carried forward for the next 5  
13 tax years.