

**SENATE . . . . . No. 1002**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Michael J. Rodrigues***

*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 to enhance employment opportunities.**

PETITION OF:

NAME:

DISTRICT/ADDRESS:

*Michael J. Rodrigues*

*First Bristol and Plymouth*

*Aaron Vega*

*5th Hampden*

**SENATE . . . . . No. 1002**

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By Mr. Rodrigues, a petition (accompanied by bill, Senate, No. 1002) of Michael J. Rodrigues and Aaron Vega for legislation to enhance employment opportunities. Labor and Workforce Development.

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Eighty-Ninth General Court  
(2015-2016)**  
\_\_\_\_\_

An Act to enhance employment opportunities.

*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. Section 148B of chapter 149 of the Massachusetts General Laws, as  
2 appearing in the 2010 Official Edition, is hereby amended by striking out paragraph (a) and  
3 inserting in place thereof, the following new paragraph:-

4 (a)For the purpose of this chapter and chapter 151, the Commonwealth shall adopt rules  
5 and regulation to conform to section 3121 of the Internal Revenue Code and section 530 (d) of  
6 the Revenue Act of 1978, as described in IRS Publication 15-A, as amended and in effect on  
7 January 1, 2014.