

SENATE No. 1579

The Commonwealth of Massachusetts

PRESENTED BY:

Michael O. Moore

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 relative to providing a tax credit for employee training.

PETITION OF:

NAME:

Michael O. Moore

DISTRICT/ADDRESS:

Second Worcester

SENATE No. 1579

By Mr. Moore, a petition (accompanied by bill, Senate, No. 1579) of Michael O. Moore for legislation to provide a tax credit for employee training. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act relative to providing a tax credit for employee training.

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 2014 Official Edition,
2 is hereby amended by adding the following section after section 31N:-

3 Section 31O. Any entity training an employee in the MACWIC Applied Manufacturing
4 Technology Pathway Certification program is entitled to a tax credit for each eligible participant
5 for fifty percent of the costs incurred. Such training cost are limited to expenses for tuition,
6 training instructors, and instructional materials and shall include the wages paid to an employee
7 during the time of instruction, provided, that the training and certification meet the following
8 requirements:

9 (1) The tax credit is limited to training that results in successful certification by the
10 employee in the MACWIC Applied Manufacturing Technology Pathway Certification program,
11 Levels 1-5. Employers may claim tax credits on all five training and certification levels.

12 (2) The employee must be employed in the commonwealth on a full-time basis, which is
13 defined as working a minimum of thirty-five hours per week.

14 An entity claiming a credit under this section shall furnish such information relative to
15 the credit as may be requested by the commissioner in a form approved by him, and the
16 commissioner shall promulgate such regulations as are necessary to implement this section.