

**HOUSE . . . . . No. 2617**

---

**The Commonwealth of Massachusetts**

PRESENTED BY:

*Jeffrey N. Roy*

*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:                     | DISTRICT/ADDRESS:     | DATE ADDED:      |
|---------------------------|-----------------------|------------------|
| <i>Jeffrey N. Roy</i>     | <i>10th Norfolk</i>   | <i>1/9/2019</i>  |
| <i>Michael J. Soter</i>   | <i>8th Worcester</i>  | <i>1/28/2019</i> |
| <i>Mathew J. Muratore</i> | <i>1st Plymouth</i>   | <i>1/29/2019</i> |
| <i>Stephan Hay</i>        | <i>3rd Worcester</i>  | <i>1/31/2019</i> |
| <i>Donald H. Wong</i>     | <i>9th Essex</i>      | <i>1/31/2019</i> |
| <i>Joseph D. McKenna</i>  | <i>18th Worcester</i> | <i>1/31/2019</i> |
| <i>Brian W. Murray</i>    | <i>10th Worcester</i> | <i>2/1/2019</i>  |

**HOUSE . . . . . No. 2617**

By Mr. Roy of Franklin, a petition (accompanied by bill, House, No. 2617) of Jeffrey N. Roy and others relative to providing a tax credit for manufacturing employees training. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 1624 OF 2017-2018.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-First General Court  
(2019-2020)**  
\_\_\_\_\_

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. (2) The  
12 employee must be employed in the commonwealth on a full-time basis, which is defined as  
13 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