The Commonwealth of Massachusetts

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

SENATE, May 21, 2020.

The committee on Labor and Workforce Development, to whom was referred the petitions (accompanied by bill, Senate, No. 1054) of Joanne M. Comerford, Mindy Domb and Paul R. Feeney for legislation to identify corporate irresponsibility; and (accompanied by bill, Senate, No. 1081) of Patricia D. Jehlen, Christopher Hendricks, Denise Provost and James B. Eldridge for legislation to ensure that employees of companies that receive large tax breaks are paid a prevailing wage,- reports the accompanying bill (Senate, No. 2714). (Representative Crocker of Barnstable dissenting).

For the committee,
Patricia D. Jehlen

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An Act identifying corporate irresponsibility.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- SECTION 1. The executive office of administration and finance shall conduct a study of
- 2 large employers in the commonwealth to determine the annual cost to the commonwealth and the
- 3 federal government of the use of state and federal social benefits by employees of these
- 4 employers.
- 5 For the purposes of this section, "large employer" shall mean an employer who employs
- 6 an average of at least 500 full-time employees on business days during the preceding calendar
- 7 year. All persons or entities treated as a single employer under subsection (b), (c), (m), or (o) of
- 8 section 414 of the Internal Revenue Code of 1986 shall be treated as one employer.
- 9 For the purposes of this section, the term "state and federal social benefits" shall include:
- 10 (1) The cost of supplemental nutrition assistance for which the household that includes
- 11 the employee is eligible.

- 12 (2) The cost of meals that the employee or dependents of the employee are eligible for 13 under the school lunch program and the school breakfast program.
 - (3) The aggregate amount of the monthly assistance payments under section 8 of the United States Housing Act of 1937 for rental of a dwelling unit that the household of the employee received.

(4) The amount of payments made through the MassHealth program under title XIX of the Social Security Act, or a waiver approved under that title, for medical assistance for the employee or for dependents of the employee.

All agencies of the commonwealth shall cooperate with the executive office and assist them in preparing the report. In preparing the report, the executive office shall use the best information available, and may use estimates or approximations to calculate amounts to report.

- The executive office shall file the report with the clerks of the house and senate, the chairs of the house and senate committees on ways and means and the senate and house chairs of the joint committee on revenue not later than June 30, 2021.
- SECTION 2. Chapter 149 of the General Laws, as appearing in the 2016 Official Edition, is hereby amended by inserting after Section 27H, the following:-
- Section 27I. Any contractor, entity or individual who receives more than 1 million dollars in state tax credits, state grants or other state subsidies in one fiscal year shall be required to comply with Sections 26 through 27H of this chapter