HOUSE DOCKET, NO. 3530 FILED ON: 2/19/2021

HOUSE . . . . . No. 2900

The Commonwealth of Massachusetts

PRESENTED BY:

Paul K. Frost

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 work from home incentives.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
Paul K. Frost	*7th Worcester*	*2/19/2021*
Shawn Dooley	*9th Norfolk*	*3/9/2021*

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HOUSE . . . . . No. 2900

By Mr. Frost of Auburn, a petition (accompanied by bill, House, No. 2900) of Paul K. Frost and Shawn Dooley relative to work from home tax incentives. Revenue.

The Commonwealth of Massachusetts

In the One Hundred and Ninety-Second General Court
(2021-2022)

An Act relative to work from home incentives.

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. Chapter 63 of the general laws, as appearing in the 2018 official edition, is hereby amended by adding after section 31N, the following new section:-

Section 31M. (A) A business corporation shall be allowed a credit against its excise due under this chapter equal to $10 for each qualified remote employee for the taxable year.

(b) For the purposes of this section a “qualified remote employee” shall mean a salaried, full-time employee, as defined by section 31C, who utilizes their primary Massachusetts residence as their work place for at least 16 per week on average for the taxable year.

(c) The credit allowed hereunder for any taxable year shall not reduce the excise to less than the amount due under section thirty-nine (b) or sixty-seven.

SECTION 1. Chapter 63 of the general laws, as appearing in the 2018 official edition, is hereby amended by adding after section 31M, the following new section:-

SECTION 31O. (A) A business corporation shall be allowed a credit against its excise due under this chapter equal to fifteen per cent of the cost incurred during the taxable year for the purchase business and communication equipment which are essential for employees to work remotely from their Massachusetts residence.

(b) The credit allowed hereunder for any taxable year shall not reduce the excise to less than the amount due under section thirty-nine (b) or sixty-seven.