

HOUSE No. 2934

The Commonwealth of Massachusetts

PRESENTED BY:

Bradford Hill

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 farm training in Massachusetts.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: | DATE ADDED: |
|----------------------|-------------------|------------------|
| <i>Bradford Hill</i> | <i>4th Essex</i> | <i>1/14/2021</i> |

HOUSE No. 2934

By Mr. Hill of Ipswich, a petition (accompanied by bill, House, No. 2934) of Bradford Hill for legislation to provide tax credits for engaging in agricultural internships for qualified students for farm training. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2492 OF 2019-2020.]

The Commonwealth of Massachusetts

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

An Act relative to farm training in Massachusetts.

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 20 of the General Laws is hereby amended by adding the following
2 section:-

3 Section 33. The commissioner shall, in consultation with the department of revenue,
4 establish a certification program of agricultural internships for qualified students for farm
5 training in the commonwealth pursuant to subsection (u) of section 6 of chapter 62 and section
6 38GG of chapter 63. The commissioner shall, upon qualification, issue certificates of eligibility
7 for such program.

8 SECTION 2. Section 6 of chapter 62 of the General Laws is hereby amended by adding
9 the following subsection:-

10 (u) (1) A qualified taxpayer primarily engaged in farming or agriculture, as defined in
11 section 1A of chapter 128, shall be allowed a credit equal to \$500 per month for each qualified
12 intern the taxpayer engages in an internship for pay of at least 20 hours per week. The portion of
13 the tax credit shall be allowed for the taxable year in which the wages are paid to the qualified
14 intern. The credit allowed under this section for any taxable year may not reduce the tax due for
15 that year to less than the amount owed.

16 (2) The taxpayer may be required to attach to its tax return its certificate of eligibility
17 issued by the commissioner of agricultural resources.

18 (3) For the purposes of this section, the term qualified taxpayer shall mean a taxpayer
19 primarily engaged in farming or agriculture as certified by the department of agricultural
20 resources and the term “qualified intern” shall mean a student enrolled in an agricultural school
21 or an agricultural program in a school in the commonwealth, who as part of a course of study,
22 interns for pay for the qualified taxpayer.

23 SECTION 3. Chapter 63 of the General Laws is hereby amended by inserting after
24 section 38FF the following section:-

25 Section 38GG. (a) A qualified taxpayer primarily engaged in farming or agriculture, as
26 defined in section 1A of chapter 128, shall be allowed a credit against the tax imposed by this
27 chapter equal to \$500 per month for each qualified intern the taxpayer engages in an internship
28 for pay of at least 20 hours per week. The portion of the tax credit shall be allowed for the
29 taxable year in which the wages are paid to the qualified intern. The credit allowed under this
30 section for any taxable year may not reduce the tax due for that year to less than the amount
31 owed.

32 (b) The taxpayer may be required to attach to its tax return its certificate of eligibility
33 issued by the commissioner of agricultural resources.

34 (c) For the purposes of this section, the term qualified taxpayer shall mean a taxpayer
35 primarily engaged in farming or agriculture as certified by the department of agricultural
36 resources and the term “qualified intern” shall mean a student enrolled in an agricultural school
37 or agricultural program in a school in the commonwealth, who as part of a course of study,
38 interns for pay for the qualified taxpayer.

39 SECTION 4. The departments of revenue and agricultural resources shall jointly
40 promulgate regulations to implement the provisions of this act within 180 days of its passage.