

SENATE No. 1849

The Commonwealth of Massachusetts

PRESENTED BY:

Diana DiZoglio

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 to establishing a hiring the homeless tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Diana DiZoglio</i>	<i>First Essex</i>	
<i>Michael J. Barrett</i>	<i>Third Middlesex</i>	<i>3/9/2021</i>
<i>Mathew J. Muratore</i>	<i>1st Plymouth</i>	<i>4/14/2021</i>

SENATE No. 1849

By Ms. DiZoglio, a petition (accompanied by bill, Senate, No. 1849) of Diana DiZoglio and Michael J. Barrett for legislation to establish a hiring the homeless tax credit. Revenue.

The Commonwealth of Massachusetts

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

An Act to establishing a hiring the homeless tax credit.

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

1 Chapter 63 of the General Laws is hereby amended by adding the following section:-

2 Section 82. (a) There shall be a hiring the homeless tax credit program, which
3 incentivizes businesses through the use of tax credits to hire homeless individuals.

4 (b) For the purposes of this section, a “homeless individual” shall mean an individual
5 whose primary nighttime residence is a: (i) state-approved support service home or agency for
6 the homeless; or (ii) public or private location that is not considered a feasible location for
7 sleeping, including, but not limited to, a public park, car, airport, train station or abandoned
8 building.

9 (c) The department of labor standards, in consultation with the executive office of
10 housing and economic development, shall establish a homeless persons database to streamline
11 candidate searches for businesses seeking to hire homeless individuals.

12 (d) The following tax credits shall be available under the program:

(i) after 12 months of consistent employment of a homeless employee, the business shall be eligible for a hiring tax credit of not more than \$5,000; provided, however, that a partial credit shall be available if an employee voluntarily terminates or is terminated for cause;

(ii) if a homeless individual is hired and needs training prior to the start date of the position, the business shall be eligible for a training tax credit for the hours required for formal and on-the-job training equivalent to the wage agreed upon between the applicant and employer;

(iii) if a homeless individual is hired and the employer provides healthcare benefits that are not less than 70 per cent paid for by the employer, the business shall be eligible for a tax healthcare benefits credit up to the full amount of the healthcare costs; and

(iv) if a homeless individual is hired and needs to utilize public transportation to attend work, the individual shall, upon hire, receive a reduced fare 1-year transportation card to be purchased by the employer and provided to the homeless individual free of charge; provided, however, that the business shall be eligible for a tax credit up to the full cost of the card.

(e) If the tax credit received under this section exceeds the limit of tax liability for a business, the business may carry over the remaining tax credit for not more than 5 subsequent taxable years if the homeless individual for which the credit was received is still an employee.

(f) The department of labor standards, in consultation with the department of revenue, shall promulgate regulations for the implementation, administration and enforcement of this section.