

**SENATE . . . . . No. 1900**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Eric P. Lesser*

*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 establishing a tax credit for employment of national guard members.

PETITION OF:

NAME:

*Eric P. Lesser*

DISTRICT/ADDRESS:

*First Hampden and Hampshire*

**SENATE . . . . . No. 1900**

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By Mr. Lesser, a petition (accompanied by bill, Senate, No. 1900) of Eric P. Lesser for legislation to establish a tax credit for employment of national guard members. Revenue.

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**The Commonwealth of Massachusetts**

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

An Act establishing a tax credit for employment of national guard members.

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

3                   (v)(1) A partnership, limited liability corporation or other legal entity engaged in  
4 business in the commonwealth that is not a business corporation subject to the excise under  
5 chapter 63 and employs not more than 100 employees shall be allowed a credit equal to \$2,000  
6 for each member of the Massachusetts national guard hired by the partnership, limited liability  
7 corporation or other legal entity. A business that is eligible for and claims the credit allowed  
8 under this subsection in a taxable year shall be eligible for a second credit of \$2,000 in the  
9 subsequent taxable year with respect to such member of the Massachusetts national guard,  
10 subject to certification of continued employment during the subsequent taxable year.

11                   (2) To be eligible for a credit under this subsection: (i) the primary place of  
12 employment and the primary residence of the member of the Massachusetts national guard shall

13 be in the commonwealth and (ii) not later than the day an individual begins work, a business  
14 shall have obtained the applicable certification from the office of the adjutant general that the  
15 individual is a member of the Massachusetts national guard.

16 (3) The credit under this subsection shall be attributed on a pro rata basis to the  
17 owners, partners or members of the legal entity entitled to the credit under this subsection and  
18 shall be allowed as a credit against the tax due under this chapter from such owners, partners or  
19 members in a manner determined by the commissioner.

20 (4) A credit allowed under this subsection shall not be transferable or refundable. Any  
21 amount of the credit allowed under this subsection that exceeds the tax due for a taxable year  
22 may be carried forward to any of the 3 subsequent taxable years.

23 (5) The total cumulative value of the credits authorized pursuant to this subsection and  
24 section 38II of chapter 63 shall not exceed \$1,000,000 annually.

25 SECTION 2. Chapter 63 of the General Laws, is hereby amended by inserting after  
26 section 38HH the following section:-

27 Section 38II. (a) A business corporation with not more than 100 employees shall be  
28 allowed a credit against its excise due under this chapter in an amount equal to \$2,000 for each  
29 member of the Massachusetts national guard hired by the business corporation. A business  
30 corporation that is eligible for and claims the credit allowed under this section in a taxable year  
31 with respect to member of the Massachusetts national guard shall be eligible for a second credit  
32 of \$2,000 in the subsequent taxable year with respect to such member of the Massachusetts  
33 national guard, subject to certification of continued employment during the subsequent taxable  
34 year.

35           (b) To be eligible for a credit under this section: (i) the primary place of employment  
36 and the primary residence of the member of the Massachusetts national guard shall be in the  
37 commonwealth and (ii) not later than the day an individual begins work, a business shall have  
38 obtained the applicable certification from the office of the adjutant general that the individual is a  
39 member of the Massachusetts national guard.

40           (c) In the case of a business corporation that is subject to a minimum excise under this  
41 chapter, the amount of the credit allowed by this section shall not reduce the excise to an amount  
42 less than such minimum excise.

43           (d) A credit allowed under this section shall not be transferable or refundable. Any  
44 amount of the credit allowed under this section that exceeds the tax due for a taxable year may be  
45 carried forward to any of the 3 subsequent taxable years.

46           (e) The total cumulative value of the credits authorized pursuant to this section and  
47 subsection (v) of section 6 of chapter 62 shall not exceed \$1,000,000 annually.