

HOUSE No. 3666

The Commonwealth of Massachusetts

PRESENTED BY:

Michael J. Soter

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 creating manufacturing and economic development in the Commonwealth.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Michael J. Soter</i>	<i>8th Worcester</i>	<i>1/17/2023</i>
<i>Joseph D. McKenna</i>	<i>18th Worcester</i>	<i>3/24/2023</i>
<i>F. Jay Barrows</i>	<i>1st Bristol</i>	<i>3/27/2023</i>
<i>Ryan C. Fattman</i>	<i>Worcester and Hampden</i>	<i>4/5/2023</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>	<i>7/20/2023</i>

HOUSE No. 3666

By Representative Soter of Bellingham, a petition (accompanied by bill, House, No. 3666) of Michael J. Soter, Joseph D. McKenna and F. Jay Barrows for legislation to establish a high school trade partnership program and to provide tax credits for money expended for said program. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Third General Court
(2023-2024)**

An Act relative to creating manufacturing and economic development in the Commonwealth.

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 62 of the General Laws is hereby amended by inserting after
2 section 6N the following section:-

3 Section 6O. (a) A qualifying employer that is not a business corporation subject to the
4 excise under chapter 63 shall be allowed a credit against the tax liability imposed by this chapter
5 equal to 100 per cent of the money it expended for the high school trade partnership program,
6 established in section 5C of chapter 74, in a taxable year, with a maximum credit of \$100,000 per
7 qualifying employer in any 1 taxable year.

8 SECTION 2. Chapter 63 of the General Laws is hereby amended by inserting after
9 section 31N the following section:-

10 Section 31O. (a) A qualifying business corporation engaged in business in the
11 commonwealth shall be allowed a credit against its excise due under this chapter in an amount

12 equal to 100 per cent of the money it expended for the high school trade partnership program,
13 established in section 5C of chapter 74, in a taxable year, with a maximum credit of \$100,000 per
14 business corporation in any 1 taxable year.

15 SECTION 3. Chapter 74 of the General Laws is hereby amended by inserting after
16 section 5B the following section:-

17 Section 5C. (a) The department shall establish a high school trade partnership program to
18 allow public high schools to partner with local private employers for the purposes of providing
19 students with vocational-technical education and apprentice opportunities. The program shall
20 include academic and vocational credit for at school and on-site instruction and training.

21 (b)The department shall promulgate regulations to establish the minimum requirements
22 for the program, including: (i) criteria for participation by private employers; (ii) minimum
23 academic requirements for participating students; (iii) minimum onsite supervision and safety
24 standards; and (iv) English language learner assistance.

25 (c) A school committee may submit an application to the department of elementary and
26 secondary education for the participation of a public high school in the program.

27 (d) Each school district or municipality participating in the program shall appoint an
28 advisory committee, pursuant to section 6. The advisory committee shall evaluate and approve
29 applications for participation in the program submitted by students and private employers.