

SENATE No. 1873

The Commonwealth of Massachusetts

PRESENTED BY:

Paul W. Mark

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 establish a lifelong learning and training program.

PETITION OF:

NAME:

Paul W. Mark

DISTRICT/ADDRESS:

*Berkshire, Hampden, Franklin and
Hampshire*

SENATE No. 1873

By Mr. Mark, a petition (accompanied by bill, Senate, No. 1873) of Paul W. Mark for legislation to establish a Lifelong Learning and Training Account program. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1906 OF 2021-2022.]

The Commonwealth of Massachusetts

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

An Act to establish a lifelong learning and training program.

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 10 of the general laws, as appearing in the 2020 official edition, is
2 hereby amended by inserting after section 35DDD the following section:-

3 Section 35EEE. There shall be established and set up on the books of the commonwealth
4 a Lifelong Learning and Training Fund, which shall be administered by the department of career
5 services, established in section 1 of chapter 23H. The fund shall be credited with:

6 (i) any appropriations, bond proceeds or other monies authorized or transferred by the
7 general court and specifically designated to be credited to the fund;

8 (ii) gifts, grants and other private contributions designated to be credited to the fund;

9 (iii) all other amounts credited or transferred to the fund from any other fund or source;
10 and

11 (iv) interest or investment earnings on any such monies. Amounts credited to the fund
12 may be expended by the department, without further appropriation, to provide matching
13 contributions not to exceed \$2,000 annually to Lifelong Learning and Training Accounts,
14 established pursuant to section 12 of chapter 23H of the general laws.

15 The unexpended balance in the fund at the end of a fiscal year shall not revert to the
16 general fund but shall remain available for expenditure in subsequent fiscal years. No
17 expenditure made from the fund shall cause the fund to become deficient at any point.

18 SECTION 2. Chapter 23H of the general laws, as appearing in the 2020 edition, is hereby
19 amended by ending at the end thereof the following section:-

20 Section 12. (a) As used in this chapter, the following words shall, unless the context
21 clearly requires otherwise, have the following meanings:

22 “Administrator”, the person or entity within the department of career services tasked with
23 overseeing and maintaining the Lifelong Learning and Training Account program.

24 “Department”, the department of career services.

25 “Designated beneficiary”, an individual participating in the Lifelong Learning and
26 Training Account program who shall receive any funds paid into said individual’s Lifelong
27 Learning and Training Account.

28 “Lifelong Learning and Training Account” or “Account”, an account set up to allow for
29 contributions from a designated beneficiary or employer as well as from government matching

30 funds to be used for the purpose of funding qualified workforce training expenditures for said
31 beneficiary.

32 “Lifelong Learning and Training Account program” or “Program”, a program under
33 which the designated beneficiary of a Lifelong Learning and Training Account or their employer
34 may make contributions to said account established for the purpose of funding qualified
35 workforce training expenditures of said beneficiary pursuant to the requirements of this section.
36 Government matching funds may also be included in contributions to said account.

37 “Qualified workforce training expenditure”, any expenditure for accredited workforce
38 training where a designated beneficiary may obtain an industry-recognized certificate or
39 certification, license, or associates or baccalaureate degree, provided through a recognized
40 institution, including, but not limited to a vocational or technical school established under
41 chapter 74, a community college as defined in section 10 of chapter 15A of the general laws, a
42 workforce organization or trade association, a labor organization, or any other organization with
43 industry-recognized credentials. Any qualified workforce training expenditure shall be approved
44 by the department.

45 (b)(1) There is hereby established a Lifelong Learning and Training Account program
46 where any designated beneficiary or their employer may make contributions to an individual
47 Lifelong Learning and Training Account created for the purpose of the distribution of funds for
48 qualified workforce training expenditures of said beneficiary. Said program shall be established
49 by the department, which shall appoint an administrator to oversee and maintain said program.

50 (2) In order to participate, a designated beneficiary shall have an adjusted gross income
51 of not more than \$75,000 in any taxable year. Each designated beneficiary shall have a separate
52 Lifelong Learning and Training Account, the total of which shall not exceed \$10,000.

53 (3) During each taxable year, no contributions may be made by a designated beneficiary
54 in excess of \$2,000, including any funds contributed by the employer of said beneficiary,
55 beginning once the beneficiary attains the age of 18 years.

56 (4) The allowable contributions of a Lifelong Learning and Training Account shall follow
57 the designated beneficiary from one employer to the next, as well as during all periods of
58 unemployment.

59 (c)(1) There shall be a Lifelong Learning and Training Account Fund, pursuant to
60 section 35EEE of chapter 10 of the general laws, for the purpose of providing matching
61 government contributions to a designated beneficiary under the Lifelong Learning and Training
62 Account program. Said matching amount shall not exceed \$2,000 annually. Any distribution to a
63 designated beneficiary's Lifelong Learning and Training Account from said fund shall first be
64 utilized prior to any personal or employer amounts transferred to said account or any additional
65 earnings acquired. The treasurer of the commonwealth, in conjunction with the department, shall
66 transfer to the account of any designated beneficiary under a Lifelong Learning and Training
67 Account program an amount equal to any amounts contributed to said account by said
68 beneficiary or their employer, not to exceed \$2,000 annually. Any funds transferred to the
69 Lifelong Learning and Training Account of a designated beneficiary under this section shall be
70 transferred by the treasurer of the commonwealth, in conjunction with the department, as soon as
71 is practicable following any contribution to said account by said beneficiary or their employer.

72 (2) If the total amount of any transfers made by the treasurer of the commonwealth, in
73 conjunction with the department, to the account of a designated beneficiary pursuant to
74 subsection (b) during an applicable taxable year exceeds the dollar amount allowed under
75 subsection (b)(3) or the total amount allowed in a Lifelong Learning and Training Account under
76 subsection (b)(2), said excess shall be returned to the Lifelong Learning and Training Account
77 fund.

78 (d) Any distribution for qualified workforce training under a Lifelong Learning and
79 Training Account program from amounts transferred pursuant to this section shall be made by
80 the administrator of said program, as designated by the department, directly to the entity
81 providing qualified workforce training to the designated beneficiary, as described in this section.
82 Said administrator shall make distributions either directly to a qualified workforce training
83 program, which provides training to the designated beneficiary, or to reimburse the designated
84 beneficiary for any qualified workforce training expenditures incurred by said beneficiary,
85 provided that the beneficiary has supplied the administrator with any documentation as is
86 deemed necessary to ensure compliance with this section. No amounts transferred pursuant to
87 this paragraph to any account of a designated beneficiary under a Lifelong Learning and Training
88 Account program may be distributed for any purpose other than for payment or reimbursement
89 of qualified workforce training expenditures.

90 (e) The administrator shall maintain all pertinent information relative to each Lifelong
91 Learning and Training Account, including the amount of any distribution from the account of a
92 beneficiary and the total amount remaining in said account, and provide said information,
93 including in aggregate, to the department and the beneficiary whenever requested.

94 (f) At the beginning of each applicable taxable year, the total amount of available funds
95 in the account of the designated beneficiary, which were contributed by the designated
96 beneficiary, their employer, or through matching government funds and any earnings thereon,
97 shall remain with said beneficiary.

98 (g) On or before December 1 of each year, the department shall submit a report to the
99 house and senate committee on ways and means, the house and senate chairs of the joint
100 committee on economic development and emerging technologies, the house and senate chairs of
101 the joint committee on labor and workforce development, and the clerks of the house of
102 representatives and senate evaluating the implementation and outcome of the Lifelong Learning
103 and Training Account program established pursuant this section. Said report shall include, but
104 not be limited to (i) a list of those workers utilizing said program based on geographic location,
105 type of employment, and level of education; (ii) an assessment of the impact of said accounts on
106 worker training and mobility; (iii) a list of all qualified training programs utilized in conjunction
107 with distributions from said accounts; (iv) the total cost of matching funds from the
108 commonwealth used for said program; and (v) anything else the department deems necessary.

109 (h) The department, in conjunction with the treasurer of the commonwealth and other
110 department or office deemed applicable, shall conduct a public information campaign to inform
111 the public of the availability of the Lifelong Learning and Training Account programs.

112 SECTION 3. Subsection (a) of section 3B of chapter 62 of the general laws, as appearing
113 in the 2018 official edition, is hereby amended by inserting at the end thereof the following new
114 paragraph:-

115 (20) An amount equal to the amount expended in such taxable year for a contribution or
116 contributions by a designated beneficiary, as defined in section 12 of chapter 23H of the general
117 laws, or an employer of said beneficiary to a Lifelong Learning and Training Account of a
118 designated beneficiary, established by the commonwealth or any instrumentality or authority
119 thereof. In the case of a single person or a married person filing a separate return or a head of
120 household, the total amount deducted in such taxable year shall not exceed \$2,000. In the case of
121 a married couple filing a joint return, the total amount deducted in such taxable year shall not
122 exceed \$4,000.

123 SECTION 4. Notwithstanding any other provision of this act, the department of career
124 services and the commissioner of the department of revenue shall promulgate regulations as
125 necessary to carry out the intended purposes of this act.

126 SECTION 5. This act shall take effect beginning on January 1, 2024.