

**HOUSE . . . . . No. 3108**

---

**The Commonwealth of Massachusetts**

PRESENTED BY:

*Carlos González*

*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 the micro business employee training and workforce development program.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Carlos González</i>	<i>10th Hampden</i>	<i>1/16/2025</i>
<i>Russell E. Holmes</i>	<i>6th Suffolk</i>	<i>6/6/2025</i>

**HOUSE . . . . . No. 3108**

By Representative González of Springfield, a petition (accompanied by bill, House, No. 3108) of Carlos González for legislation to establish a tax incentive program for micro businesses to hire formerly incarcerated individuals and individuals receiving transitional benefits. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2811 OF 2023-2024.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-Fourth General Court  
(2025-2026)**  
\_\_\_\_\_

An Act to establish the micro business employee training and workforce development 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. Section 6 of chapter 62 of the General Laws, as most recently amended by  
2 section 103 of chapter 268 of the Acts of 2022, is hereby further amended by adding the  
3 following subsection:-

4 (dd) (1) For purposes of this subsection, “formerly incarcerated individual” shall mean an  
5 individual discharged from a correctional facility, house of correction, prison or jail within the  
6 last 5 years.

7 (2) An employer that is not a business corporation subject to the excise under 63, shall be  
8 allowed a credit equal to \$2,000 for each formerly incarcerated individual or individual receiving

9 transitional assistance under chapter 18, hired by the employer, against the tax liability imposed  
10 by this chapter.

11 (3) To be eligible for a credit under this subsection: (i) the employer's primary place of  
12 employment shall be in the commonwealth; (ii) the employer shall employ not more than 10  
13 employees; (iii) the employer shall report not more than \$250,000 of gross profit in the previous  
14 taxable year; and (iv) the primary residence of the formerly incarcerated individual or individual  
15 receiving transitional assistance under chapter 18 shall be in the commonwealth.

16 (4) An employer that is eligible for and claims the credit allowed under this subsection in  
17 a taxable year with respect to the employment of a formerly incarcerated individual or individual  
18 receiving transitional assistance under chapter 18 shall be eligible for the credit in each  
19 subsequent taxable year for a period of 10 taxable years, subject to the continued employment of  
20 the formerly incarcerated individual from the time of hire.

21 SECTION 2. Chapter 23A of the General Laws is hereby amended by adding the  
22 following section:-

23 Section 70. There shall be established a micro business worker development and training  
24 program, administered by the executive office of housing and economic development, for the  
25 purposes of promoting micro business development and job creation and reducing recidivism.  
26 Each employer eligible to receive a credit under subsection (dd) of section 6 of chapter 62 shall  
27 receive the following: (i) \$15,000 in the first year of credit eligibility; (ii) \$13,500 in the second  
28 year of credit eligibility; (iii) \$12,000 in the third year of credit eligibility; (iv) \$10,500 in the  
29 fourth year of credit eligibility; and (v) \$9,000 in the fifth year of credit eligibility.

30           There is hereby established within the executive office of housing and economic  
31 development the micro business worker development and training fund which shall be  
32 considered an expendable trust fund on the books of the commonwealth and, to which shall be  
33 credited not less than 15 per cent of funds appropriated for the council of state governments  
34 justice reinvestment reserve, not less than 15 per cent of funds appropriated for the community  
35 empowerment and reinvestment grant program, not less than 15 per cent of funds appropriated  
36 for the urban agenda economic development grants, not less than 15 per cent of funds  
37 appropriated for the demonstration workforce development program, not less than 15 per cent of  
38 funds appropriated for re-entry programs at the department of correction, monies authorized by  
39 the general court and specifically designated to be credited to said fund and any grants, gifts or  
40 any other monies directed to the fund. All monies credited under this section shall remain in said  
41 micro business worker development and training fund, not subject to appropriation, to meet the  
42 obligations of the program set forth in this section. The executive office of housing and  
43 economic development shall not utilize said monies for any purpose other than the micro  
44 business worker development and training fund as established herein. Deposits to the fund shall  
45 be made in accordance with section 34 of chapter 29 in such manner as will secure the highest  
46 interest rate available consistent with the safety of the fund and with the requirement that all  
47 amounts on deposit be available for immediate withdrawal at any time. The fund shall be  
48 expended only for the purposes of this section at the direction of the executive office of housing  
49 and economic development and any unexpended balances shall be redeposited, as herein  
50 provided, for future use consistent with this section.