

# HOUSE . . . . . No. 3249

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## The Commonwealth of Massachusetts

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PRESENTED BY:

*Michael J. Soter*

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*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.

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PETITION OF:

| NAME:                      | DISTRICT/ADDRESS:                 | DATE ADDED:      |
|----------------------------|-----------------------------------|------------------|
| <i>Michael J. Soter</i>    | <i>8th Worcester</i>              | <i>1/17/2025</i> |
| <i>Joseph D. McKenna</i>   | <i>18th Worcester</i>             | <i>2/6/2025</i>  |
| <i>Patrick M. O'Connor</i> | <i>First Plymouth and Norfolk</i> | <i>3/26/2025</i> |

# HOUSE . . . . . No. 3249

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By Representative Soter of Bellingham, a petition (accompanied by bill, House, No. 3249) of Michael J. Soter and Joseph D. McKenna for legislation to establish a high school trade partnership program and to provide tax credits for money expended for said program. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 3666 OF 2023-2024.]

## The Commonwealth of Massachusetts

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

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:-

Section 31O. (a) A qualifying business corporation engaged in business in the commonwealth shall be allowed a credit against its excise due under this chapter in an amount equal to 100 per cent of the money it expended for the high school trade partnership program, established in section 5C of chapter 74, in a taxable year, with a maximum credit of \$100,000 per business corporation in any 1 taxable year.

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

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

(b) The department shall promulgate regulations to establish the minimum requirements for the program, including: (i) criteria for participation by private employers; (ii) minimum academic requirements for participating students; (iii) minimum onsite supervision and safety standards; (iv) English language learner assistance, and (v) fulfillment of in-demand skills.

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

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

SECTION 4. Section 10 of Chapter 70B of the General Laws is hereby amended by adding the following new subsection:

(d) Notwithstanding any law to the contrary, the authority shall be authorized and directed to add twenty (20) percentage points to the project reimbursement rates for regional vocational-technical high school and county, regional and independent agricultural high school construction so that reimbursement rates for such projects are not less than 75% nor more than 90% of the eligible costs. Further, the authority shall add five (5) percentage points to the reimbursement rate for any project that includes state-approved vocational-technical education programs as defined in Chapter 74 of the General Laws aligned with priorities specifically identified in the Regional Labor Market Blueprint for the region in which the school is located. However, additional percentage points shall not be awarded unless the school currently offers five (5) or more Chapter 74 programs. In no case shall the total reimbursement for a project exceed 90% of eligible costs.

SECTION 5. Notwithstanding any general or special law or rule to the contrary, the office of administration and finance shall implement an incremental increase to the per-pupil foundation rate for vocational and technical school students, equivalent to the inflation index.