

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>1/17/2025</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>

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.

[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:-

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; (iv) English language learner assistance, and (v) fulfillment of in-demand skills.

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 of this chapter. The advisory committee shall evaluate
29 and approve applications for participation in the program submitted by students and private
30 employers.

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

33 (d) Notwithstanding any law to the contrary, the authority shall be authorized and
34 directed to add twenty (20) percentage points to the project reimbursement rates for regional
35 vocational-technical high school and county, regional and independent agricultural high school
36 construction so that reimbursement rates for such projects are not less than 75% nor more than
37 90% of the eligible costs. Further, the authority shall add five (5) percentage points to the
38 reimbursement rate for any project that includes state-approved vocational-technical education
39 programs as defined in Chapter 74 of the General Laws aligned with priorities specifically
40 identified in the Regional Labor Market Blueprint for the region in which the school is located.
41 However, additional percentage points shall not be awarded unless the school currently offers
42 five (5) or more Chapter 74 programs. In no case shall the total reimbursement for a project
43 exceed 90% of eligible costs.

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