

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Paul K. Frost

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 work from home incentives.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Paul K. Frost</i>	<i>7th Worcester</i>	<i>1/16/2025</i>

HOUSE No.

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2794 OF 2023-2024.]

The Commonwealth of Massachusetts

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

An Act relative to work from home incentives.

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 63 of the general laws, as appearing in the 2022 official edition, is
2 hereby amended by adding after section 31N, the following new section:-

3 Section 31O. (A) A business corporation shall be allowed a credit against its excise due
4 under this chapter equal to \$10 for each qualified remote employee for the taxable year.

5 (b) For the purposes of this section a “qualified remote employee” shall mean a salaried,
6 full-time employee, as defined by section 31C, who utilizes their primary Massachusetts
7 residence as their work place for at least 16 per week on average for the taxable year.

8 (c) The credit allowed hereunder for any taxable year shall not reduce the excise to less
9 than the amount due under section thirty-nine (b) or sixty-seven.

10 SECTION 1. Chapter 63 of the general laws, as so appearing, is hereby amended by
11 adding after section 31O, the following new section:-

12 Section 31P. (A) A business corporation shall be allowed a credit against its excise due
13 under this chapter equal to fifteen per cent of the cost incurred during the taxable year for the
14 purchase business and communication equipment which are essential for employees to work
15 remotely from their Massachusetts residence.

16 (b) The credit allowed hereunder for any taxable year shall not reduce the excise to less
17 than the amount due under section thirty-nine (b) or sixty-seven.

18 SECTION 3. Section 3 of chapter 62 of the general laws, as so appearing, is hereby
19 amended by inserting after clause (20) of subsection B the following clause:-

20 (21) In the case of an individual who is a qualified remote employee, as defined by
21 section 31O of chapter 63 of the general laws, such individual may claim an amount equal to
22 twenty per cent of the following expenses that are incurred by the individual and related to the
23 individual's remote employment and not paid for by their employer: (i) internet and
24 telecommunications access used only for employment purposes; and (ii) office equipment,
25 including but not limited to, computers, monitors, landline phone, printer, workplace furniture,
26 and other supplies as the department may deem necessary.