SENATE DOCKET, NO. 57 FILED ON: 1/7/2025

# SENATE . . . . . No. 2076

## The Commonwealth of Massachusetts

PRESENTED BY:

***Bruce E. Tarr***

*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 employee recruitment and retention.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: |
|---|---|
| *Bruce E. Tarr* | *First Essex and Middlesex* |

SENATE DOCKET, NO. 57 FILED ON: 1/7/2025

# SENATE . . . . . No. 2076

By Mr. Tarr, a petition (accompanied by bill, Senate, No. 2076) of Bruce E. Tarr for legislation relative to tax credits for employee recruitment and retention. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. *1954* OF 2023-2024.]

## The Commonwealth of Massachusetts

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

An Act relative to employee recruitment and retention.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

Mass General Laws Chapter 62 section 6 is hereby amended by adding at the end the following paragraph:-

(aa)(1) A credit shall be allowed against all taxes paid by an employer for not more than 30 percent of eligible expenses for the purpose of employee recruitment and retention.

(2) Eligible expenses for said credit shall include expenditures made on behalf of, or reimbursement made to, an eligible employee, for education or skills training, transportation, housing, tools, or equipment.

(3) The total amount of the credit shall not exceed fifty million dollars, provided that no single employer may claim the credit for expenses related to more than 3 employees.

(4) In claiming the credit, an employer shall certify that an employee has, or will, remain employed in their current position for not less than twenty-four months, provided that if such employee is not so employed the employer shall forfeit the credit and reimburse the commonwealth for the amount of any credit attributable to that employee.

(5) The provisions of this section shall expire five years following their adoption, unless otherwise terminated, modified, or extended.