

**SENATE . . . . . No.**

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**The Commonwealth of Massachusetts**

\_\_\_\_\_

PRESENTED BY:

***Sal N. DiDomenico***

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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 establishing the micro business employee training and workforce development program.

\_\_\_\_\_

PETITION OF:

NAME:

*Sal N. DiDomenico*

DISTRICT/ADDRESS:

*Middlesex and Suffolk*

**SENATE . . . . . No.**

[Pin Slip]

[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 establishing 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 is hereby further amended by  
2 adding the following subsection:-

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

6 (2) An employer that is not a business corporation subject to the excise under 63, shall be  
7 allowed a credit equal to \$2,000 for each formerly incarcerated individual or individual receiving  
8 transitional assistance under chapter 18, hired by the employer, against the tax liability imposed  
9 by this chapter.

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

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

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

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

29 There is hereby established within the executive office of housing and economic  
30 development the micro business worker development and training fund which shall be  
31 considered an expendable trust fund on the books of the commonwealth and, to which shall be

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