

SENATE No.

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 providing a safe harbor for contractors of services.

PETITION OF:

NAME:

Bruce E. Tarr

DISTRICT/ADDRESS:

First Essex and Middlesex

SENATE No.

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1222 OF 2023-2024.]

The Commonwealth of Massachusetts

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

An Act providing a safe harbor for contractors of services.

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 148B of Chapter 149 of the General Laws, as appearing in the 2020
2 Official Edition, is hereby amended by inserting after the paragraph designation “(a)” in line 1,
3 the following numeral:- (1)

4 SECTION 2. Said Section 148B of said Chapter 149, as so appearing, is hereby further
5 amended by inserting after the word “performed.”, in line 8, the following words:- (a)(2) An
6 individual who has pre-registered as a payroll-taxpaying entity with the Department of Revenue
7 and has attested that said registration is being provided “voluntarily and free from coercion by
8 any person or entity” shall be considered to have satisfied test (2) in (a)(1) above if the contract
9 for work:

10 (1) Provides compensation that equals or exceeds \$30 per hour, or \$1,200 per week, or
11 \$5,160 per month, or

12 (2) Involves either: a) the provision of services requiring professional certification or
13 licensure and the individual possesses such certification or licensure; or b) conducting business
14 in a franchise relationship subject to the rules and regulations of the Federal Trade Commission,
15 and the relationship complies with those rules and regulations, or

16 (3) Provides for work that by occupational definition consistently requires any of the
17 following: (a) exercise of discretion and independent judgment with respect to matters of
18 significance; (b) advanced knowledge in a field of science or learning; or (c) invention,
19 imagination, intellect, creativity, originality, or talent in a recognized field or artistic or creative
20 endeavor, or

21 (4) Grants the individual either ownership of or copyright to the work product.