

By Mr. McEvoy of Somerville, petition of Joseph F. McEvoy, Jr., and another for providing for a deduction from the income tax for employers with a minimum number of certifiable handicapped employees. Taxation.

**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Fifty-Four.

AN ACT PROVIDING FOR A DEDUCTION FROM INCOME TAX FOR EMPLOYERS WITH A MINIMUM NUMBER OF CERTIFIABLE HANDICAPPED EMPLOYEES.

1 *Whereas*, The deferred operation of this act would  
2 tend to defeat its purpose by depriving and delaying  
3 the employment of handicapped persons causing in  
4 many cases their support and training at public ex-  
5 pense, therefore it is hereby declared to be an emer-  
6 gency law necessary for the immediate preservation  
7 of the public convenience.

*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. The tax commission shall allow a de-  
2 duction of five per cent of the income tax due on in-  
3 come received during the year ending December  
4 thirty-first, nineteen hundred and fifty-four, and  
5 each year thereafter, payable under the provisions of  
6 chapter sixty-two of the General Laws, as amended,  
7 by individuals, partnerships, corporations, associa-  
8 tions and trusts employing persons who are certified  
9 as handicapped to the degree and number provided  
10 in the following section.

1 SECTION 2. Any employer who has in his employ-  
2 ment within the commonwealth five per cent of its

3 yearly average number of employees, computed on a  
4 basis to be determined by the board referred to in  
5 section three, determined and certified by any one of  
6 the agencies referred to in the following section to be  
7 ten per cent or more handicapped for the major por-  
8 tion of the calendar year for which the tax is payable  
9 shall be entitled to the deduction provided in the  
10 previous section under the provisions of rules and  
11 regulations made by the board established in the fol-  
12 lowing section. Employers with more than five per  
13 cent of handicapped employees, as provided in this  
14 section, shall be allowed a further deduction of one  
15 per cent for each per cent of handicapped employees  
16 in excess of the five per cent necessary for the mini-  
17 mum deduction up to and including ten per cent.

1 SECTION 3. The deduction shall be allowed on the  
2 certification of the department of public welfare, the  
3 division of vocational rehabilitation of the department  
4 of education, the industrial accident board and the  
5 veterans administration which certification shall be  
6 based on medical and psychological examinations and  
7 shall be in accordance with the rules and regulations  
8 adopted by the board consisting of the commissioner  
9 of public welfare, the director of vocational rehabilita-  
10 tion, the chairman of the industrial accident board  
11 and the chairman of the commission on taxation.  
12 Persons over sixty shall be considered to be ten per  
13 cent handicapped under this section. The executive  
14 secretary of rehabilitation commission in the division  
15 of industrial accidents shall act as secretary of the  
16 said board.