

HOUSE . . . . . No. 988

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By Mr. Cahill of Salem, petition of the Mass. Public Employees, Local 384, that state employees required to work on a holiday be entitled to an additional day's pay at the rate of time and one-half of their regular pay. Public Service.

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**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Seventy-Two.

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AN ACT PROVIDING THAT CERTAIN EMPLOYEES OF THE COMMONWEALTH WHO WORK ON A HOLIDAY SHALL BE ENTITLED TO AN ADDITIONAL DAYS PAY AT THE RATE OF TIME AND ONE-HALF OF HIS REGULAR PAY.

*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 24A of chapter 30 of the General Laws is hereby  
2 amended by striking out the first paragraph and inserting in  
3 place thereof the following paragraph: —

4 If any person employed by the commonwealth is required to  
5 work on any legal holiday, as listed in the first sentence of  
6 Clause eighteenth of section seven of chapter four, shall be  
7 entitled to an additional days pay at the rate of time and  
8 one-half of his regular pay.

It is the duty of the Commission to report to the House and Senate the results of its investigations and to recommend such legislation as may be necessary to carry out the purposes of the Act.

### SECTION 10. (a) The Commission shall report to the House and Senate the results of its investigations and to recommend such legislation as may be necessary to carry out the purposes of the Act.

(b) The Commission shall also report to the House and Senate the results of its investigations and to recommend such legislation as may be necessary to carry out the purposes of the Act.

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1. Section 104 of Chapter 20 of the Internal Revenue Code is amended by striking out the first paragraph and inserting in lieu thereof the following paragraph:
2. "If any person employed by the commission is engaged in any business, profession, or occupation, he shall be deemed to be engaged in such business, profession, or occupation, and shall be subject to the provisions of the Internal Revenue Code applicable to such business, profession, or occupation, and shall be entitled to an additional deduction of the cost of such business, profession, or occupation as provided in the regular tax."