

By Ms. Bunte of Boston, petition of Doris Bunte that employers hiring residents of economically depressed areas be granted a tax credit under the income tax law. Taxation.

**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Eighty-Three.

AN ACT REQUIRING TAX CREDITS BE GRANTED EMPLOYERS FOR HIRING RESIDENTS OF ECONOMICALLY DEPRESSED AREAS, AND MUNICIPALITIES WITH AN UNEMPLOYMENT RATE ONE PERCENT ABOVE THE STATE AVERAGE.

*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 first paragraph of section 31C of chapter 63  
2 of the General Laws as most recently amended by sections 144 and  
3 145 of chapter 514 of the Acts of 1978, is hereby further amended  
4 by adding after the words: — “taxable year”; the following  
5 words: — “or in the case of residents of an eligible section of  
6 substantial poverty, as defined by section 11 of chapter 23B, or in  
7 the case of residents of municipalities with an unemployment rate  
8 one percent above the state average, the credit shall be the amount  
9 determined by multiplying one thousand dollars by the increase in  
10 the number of full-time employees by the corporation during the  
11 taxable year.”.

12 The third paragraph of the same section, is hereby further  
13 amended by striking out in subclause (i) the words: — “seventy-  
14 three”; and inserting in place thereof the following words: —  
15 “eighty-three”; and by striking out in the last line of the same  
16 subclause the words: — “seventy-three”; and inserting in place  
17 thereof the following words: — “eighty-three”.

18 The fourth paragraph of this same section, is hereby further  
19 amended by striking out the paragraph and inserting in place  
20 thereof the following paragraph: —

21 “The coefficient shall be one and three hundredths for taxable  
22 years ended on or after December thirty-first, nineteen hundred  
23 and eighty-three, and before December thirty-first, nineteen  
24 hundred and eighty-four; one and six hundredths for taxable years  
25 ended on or after December thirty-first, nineteen hundred and  
26 eighty-four, and before December thirty-first, nineteen hundred  
27 and eighty-five; one and nine hundredths for taxable years ended  
28 on or after December thirty-first, nineteen hundred and eighty-  
29 five, and before December thirty-first, nineteen hundred and eighty-  
30 eighty-six; one and twelve hundredths for taxable years ended on  
31 or after December thirty-first, nineteen hundred and eighty-six,  
32 and before December thirty-first, nineteen hundred and eighty-  
33 seven; and one and fifteen hundredths for taxable years ended on or  
34 after December thirty-first, nineteen hundred and eighty-seven,  
35 and before December thirty-first, nineteen hundred and eighty-  
36 eight;”.

37 Subclause (ii) of this same section, is hereby further amended by  
38 striking out in lines two and five the word: — “seventy”; and  
39 inserting in place thereof the word: — “eighty”.

40 Subsection (a) of this same section, is hereby further amended by  
41 striking out in the last sentence the word: — “seventy”; and insert-  
42 ing in place thereof the following word: — “eighty”.

1 SECTION 2. Subsection (c) of section 31C of chapter 63 of the  
2 General Laws as most recently amended by sections 144 and 145 of  
3 chapter 514 of the Acts of 1978, is hereby further amended by  
4 striking out subsection (c).

5 The second paragraph of subsection (d) of this same section, is  
6 hereby further amended by striking out this paragraph and insert-  
7 ing in place thereof the following paragraph: —

8 “A corporation may deduct the amount allowable under this  
9 section, in addition to any other allowable deduction under this  
10 chapter.”

11 Paragraph three of subsection (d) of this same section, is hereby  
12 further amended by striking out this paragraph and inserting in  
13 place thereof the following paragraph: —

14 “The credit allowed by all provisions of this section shall be for  
15 taxable years ending on or after December thirty-first, nineteen

16 hundred and eighty-three, and prior to December thirty-first, nine-  
17 teen hundred and eighty-seven, provided that any corporation  
18 claiming such credit shall furnish such information relative to the  
19 credit as may be required by the commissioner in a form approved  
20 by the commissioner.”

