

By Mr. Coon of Andover, petition of Gary M. Coon and John D. O'Brien for legislation to establish an employer sponsored targeted tax credit promoting the hiring of persons with disabilities. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety-Five.

AN ACT TO ESTABLISH AN EMPLOYER SPONSORSHIP TARGETED TAX CREDIT PROMOTING THE HIRING OF PERSONS WITH DISABILITIES.

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 six of Chapter sixty-two, as found in the 1992 Official
2 Edition of the General Laws, is hereby amended by adding the
3 following subsection: —

4 (h) There is hereby established a credit for businesses offering
5 to train and supervise persons with disabilities at their work
6 site(s). Individuals eligible for training under this act shall be
7 those individuals under the auspices of the Department of Mental
8 Retardation and/or agencies which contract with the department.
9 For the purposes of this subsection only, the term "businesses"
10 shall include professions, sole proprietorships, trades, corpora-
11 tions, or partnerships established under the statutes of the com-
12 monwealth.

13 Any business which accepts an individual with disabilities, as
14 defined above, through an agreement with the Department of
15 Mental Retardation and/or an agency which contracts with the
16 department, for the purpose of training and supervising the indi-
17 vidual on the employer's work site, shall be eligible for an annual
18 state tax credit of two thousand dollars against its income tax due
19 under this chapter per individual for a period of two consecutive
20 years. The employer shall become eligible for this credit upon
21 assuming responsibility for the supervision and training of any
22 individual whom the employer agrees to accept under the provi-
23 sions of this act.

24 The Department of Mental Retardation and/or its contracting
25 agency shall initially establish a work site and provide the initial
26 training and supervision of an individual(s) placed at a work site.
27 After a period of time agreed upon by the employer and the
28 Department of Mental Retardation and/or its contracting agency
29 the employer would assume supervisory responsibility for the
30 individual(s) working at their business. As that time, the employer
31 would become eligible for the aforementioned two thousand
32 dollar tax credit. Upon competitively employing an individual the
33 employer would cease to be eligible for the state tax credit.

34 Credits pursuant to this subsection shall be available in tax
35 years beginning on or after January first, nineteen hundred and
36 ninety-five.