

**HOUSE . . . . . No. 02528**

The Commonwealth of Massachusetts

PRESENTED BY:

*Bradley H. Jones, Jr. and*

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 passage of the accompanying bill:

An Act Relative to Lowering the Rate of Unemployed Veterans..

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Bradley H. Jones, Jr.</i>	<i>20th Middlesex</i>
<i>Marc Lombardo</i>	<i>22nd Middlesex</i>
<i>Donald F. Humason, Jr.</i>	<i>4th Hampden</i>
<i>Angelo D'Emilia</i>	<i>8th Plymouth</i>
<i>Geoff Diehl</i>	<i>7th Plymouth</i>
<i>F. Jay Barrows</i>	<i>1st Bristol</i>
<i>Shaunna O'Connell</i>	<i>3rd Bristol</i>
<i>Susan Williams Gifford</i>	<i>2nd Plymouth</i>
<i>Richard Bastien</i>	<i>2nd Worcester</i>
<i>Kevin Kuros</i>	<i>8th Worcester</i>
<i>Sheila Harrington</i>	<i>1st Middlesex</i>
<i>Kimberly Ferguson</i>	<i>1st Worcester</i>
<i>Matthew Beaton</i>	<i>11th Worcester</i>
<i>Steven L. Levy</i>	<i>4th Middlesex</i>
<i>Paul K. Frost</i>	<i>7th Worcester</i>
<i>Steven Howitt</i>	<i>4th Bristol</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>

<i>Russell Holmes</i>	<i>6th Suffolk</i>
<i>George N. Peterson, Jr.</i>	<i>9th Worcester</i>
<i>Elizabeth Poirier</i>	<i>14th Bristol</i>
<i>Bradford Hill</i>	<i>4th Essex</i>
<i>Viriato Manuel deMacedo</i>	<i>1st Plymouth</i>

# HOUSE . . . . . No. 02528

By Messrs. Jones of North Reading and deMacedo, a petition (accompanied by bill, House, No. 2528) of Holmes and others relative to tax credits for certain veterans Joint Committee on Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE  
□ HOUSE  
□ , NO. 2791 OF 2009-2010.]

## The Commonwealth of Massachusetts

\_\_\_\_\_  
**In the Year Two Thousand Eleven**  
\_\_\_\_\_

An Act Relative to Lowering the Rate of Unemployed Veterans..

*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. Chapter 63 of the General Laws, as appearing in the 2008 Official Edition, is
- 2 amended by inserting after section 31M the following section:
- 3 Section 31N. (a) As used in this section, the following words shall, unless the context otherwise
- 4 requires, have the following meanings:
- 5 “Qualified veterans”, a Massachusetts resident who: (i) was a member of the Armed Forces of
- 6 the United States, a member of the Massachusetts National Guard, or a member of any reserve
- 7 component of the Armed Forces of the United States; (ii) served on active duty in connection
- 8 with the Vietnam Conflict, Operation Desert Storm, Operation Enduring Freedom, or Operation

9 Iraqi Freedom; (iii) who has provided the taxpayer with documentation showing honorable  
10 discharge; and (iv) was initially hired by the taxpayer on or after January 1, 2010.

11 “Sustained employment”, a period of employment that is at least 185 days during a taxable year.

12 (b) For each taxable year on or after January 1, 2012, each taxpayer is entitled to a credit against  
13 the excise due under this chapter in an amount equal to 5%, but in no event to exceed \$600, of  
14 the gross wages paid by the taxpayer to a qualified veteran in the course of that veteran’s  
15 sustained employment during the taxable year.

16 (c) If a taxpayer is subject to a minimum excise under this chapter, the amount of credit allowed  
17 shall not reduce the excise to an amount less than the minimum excise.

18 (d) A taxpayer entitled to a credit under this section for any taxable year may carry over and  
19 apply to its excise for any 1 or more of the next succeeding 5 taxable years, the portion, as  
20 reduced from year to year, of those credits which exceed the excise for the taxable year. The tax  
21 credit shall be applied to the earliest year for which there is a tax liability. If there are credits for  
22 more than one year that are available to offset a liability, the earlier credit shall be applied first.

23 (e) A taxpayer that has previously been approved to receive a credit under this section shall not  
24 be eligible to receive said payment for more than one calendar year. A taxpayer may apply to  
25 receive a credit under this section that relates to a different application in the same calendar year  
26 or a different application in a different calendar year.