

**SENATE . . . . . No. 1579**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***Michael O. Moore***

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*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 adoption of the accompanying bill:

An Act relative to providing a tax credit for employee training.

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PETITION OF:

NAME:

*Michael O. Moore*

DISTRICT/ADDRESS:

*Second Worcester*

**SENATE . . . . . No. 1579**

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By Mr. Moore, a petition (accompanied by bill, Senate, No. 1579) of Michael O. Moore for legislation to provide a tax credit for employee training. Revenue.

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninetieth General Court  
(2017-2018)**  
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An Act relative to providing a tax credit for employee training.

*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 2014 Official Edition,  
2 is hereby amended by adding the following section after section 31N:-

3           Section 31O. Any entity training an employee in the MACWIC Applied Manufacturing  
4 Technology Pathway Certification program is entitled to a tax credit for each eligible participant  
5 for fifty percent of the costs incurred. Such training cost are limited to expenses for tuition,  
6 training instructors, and instructional materials and shall include the wages paid to an employee  
7 during the time of instruction, provided, that the training and certification meet the following  
8 requirements:

9           (1) The tax credit is limited to training that results in successful certification by the  
10 employee in the MACWIC Applied Manufacturing Technology Pathway Certification program,  
11 Levels 1-5. Employers may claim tax credits on all five training and certification levels.

12           (2) The employee must be employed in the commonwealth on a full-time basis, which is  
13 defined as working a minimum of thirty-five hours per week.

14           An entity claiming a credit under this section shall furnish such information relative to  
15 the credit as may be requested by the commissioner in a form approved by him, and the  
16 commissioner shall promulgate such regulations as are necessary to implement this section.