

**SENATE . . . . . No. 1897**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Susan L. Moran***

*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 to support the seasonal workforce.

PETITION OF:

NAME:

*Susan L. Moran*

DISTRICT/ADDRESS:

*Plymouth and Barnstable*

**SENATE . . . . . No. 1897**

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By Ms. Moran, a petition (accompanied by bill, Senate, No. 1897) of Susan L. Moran for legislation to support the seasonal workforce. Revenue.

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-Third General Court  
(2023-2024)**  
\_\_\_\_\_

An Act to support the seasonal workforce.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 Chapter 63 of the General Laws is hereby amended by inserting, after section 38JJ, the  
2 following section:-

3 Section 38KK. Seasonal Employer Housing Tax Credit

4 (a) For the purposes of this section, the following words shall have the following  
5 meanings:

6 “Seasonal employer”, an employer that, because of climatic conditions or the nature of  
7 the product or service, customarily operates more than 70 percent of its business only during a  
8 regularly recurring period or periods of less than 20 weeks for all seasonal periods during a  
9 calendar year

10 “Employment season”, any period of time of less than 20 weeks during a calendar year.

11 (b) There shall be established a seasonal employer housing tax credit program under  
12 which a seasonal employer may be allowed a refundable income tax credit based on the amount  
13 of rent paid to house any workers employed by the seasonal employer during the employment  
14 season. The credit may be claimed against the taxes due pursuant to this chapter.

15 (c) The tax credit shall only be claimed by the seasonal employer for rent paid to house  
16 employees during the employment season.

17 (d) The commissioner of revenue shall adopt regulations for the implementation,  
18 administration and enforcement of this section.

19 (e) The total cumulative value of the tax credits authorized pursuant to this section shall  
20 not exceed \$10,000 annually.

21 (f) If the amount of the credit allowed under this section exceeds the taxpayer's liability,  
22 the commissioner of revenue shall treat such excess as an overpayment and shall pay the  
23 taxpayer 100 per cent of the amount of such excess, without interest.