

SENATE No. 1939

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 relative to telework.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Susan L. Moran</i>	<i>Plymouth and Barnstable</i>	
<i>Steven G. Xiarhos</i>	<i>5th Barnstable</i>	<i>3/8/2021</i>
<i>Jacob R. Oliveira</i>	<i>7th Hampden</i>	<i>3/9/2021</i>
<i>Michael O. Moore</i>	<i>Second Worcester</i>	<i>3/9/2021</i>

SENATE No. 1939

By Ms. Moran, a petition (accompanied by bill, Senate, No. 1939) of Susan L. Moran, Steven G. Xiarhos, Jacob R. Oliveira and Michael O. Moore for legislation relative to telework. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Second General Court
(2021-2022)**

An Act relative to telework.

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 62B of the General Laws is hereby amended by adding the following section:-

2 Section 22. (1) An employer that implements a program enabling employees that
3 currently work from the employer’s office or other physical facility located in the
4 commonwealth to telecommute shall be allowed a credit against amounts withheld from wages
5 by this chapter for the calendar year to the extent that the credit is authorized for that employer
6 by the department of transportation. For the purposes of this section, “telecommute” or
7 “telecommuting” means the performance by an employee, who is a Massachusetts resident, of
8 normal and regular work functions during the Monday through Friday workweek at a location
9 different from the employer’s office or other physical facility located in the commonwealth and
10 that is within or closer to the employee's residence. The department of transportation shall award
11 the credit based on (i) the number of the employer’s employees that telecommute on or after
12 January 1, 2022; (ii) the effectiveness and impact of the employer’s telecommuting program; and
13 (iii) other standards developed by the department of transportation. The credit shall not exceed

14 \$500 per participating employee for the calendar year. An employer may claim the credit on the
15 returns due under this chapter over the course of a calendar year in a form and manner
16 determined by the commissioner.

17 (2) An employer granted a credit under this section shall maintain records sufficient to
18 demonstrate the number of its employees telecommuting pursuant to the program that generated
19 the credit.

20 (3) The department of transportation, in consultation with the commissioner, shall
21 promulgate regulations necessary to implement the credit, including provisions establishing an
22 application process for employers.

23 (4) The secretary of transportation in writing shall authorize tax credits pursuant to this
24 section. The total amount of credits that may be authorized in a calendar year pursuant to this
25 section shall not exceed \$12,500,000. No credits shall be allowed under this section except to
26 the extent authorized by the department of transportation. The commissioner shall adopt
27 regulations for the administration of the tax credits. The department of transportation shall
28 provide the commissioner with the documentation that the commissioner deems necessary to
29 confirm compliance with the annual cap.

30 (5) This section shall be effective for tax years beginning before January 1, 2030, but
31 credits allowed pursuant to this section may be carried forward after January 1, 2030.