HOUSE DOCKET, NO. 2768 FILED ON: 1/21/2011

HOUSE . . . . . No. 2554

The Commonwealth of Massachusetts

PRESENTED BY:

Alice Hanlon Peisch

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:

An Act establishing a tax credit for hiring individuals with autism spectrum disorders.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Alice Hanlon Peisch	*14th Norfolk*
David Paul Linsky	*5th Middlesex*

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By Ms. Peisch of Wellesley, a petition (accompanied by bill, House, No. 2554) of Alice Hanlon Peisch and David Paul Linsky relative to granting a tax credit for persons hiring employees with autism spectrum disorders. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
HOUSE
, NO. *618* OF 2009-2010.]

The Commonwealth of Massachusetts

An Act establishing a tax credit for hiring individuals with autism spectrum disorders.

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

SECTION 1. Chapter 71B of the General Laws, as appearing in the 2008 official edition, is hereby amended by adding the following section:-

Section 16.

(i) For purposes of this section, the following terms shall have the following meanings unless the context clearly requires otherwise:

"Autistic Spectrum Disorders" shall include Asperger's syndrome, pervasive developmental disability, not otherwise specified, autism, and high functioning autism.

"Duly licensed professional" shall include the following professionals licensed to practice in the commonwealth: medical doctor, psychologist and clinical social worker.

(ii) Employers who hire individuals with autistic spectrum disorders may take a tax credit of 50% of said employee's gross wages earned in the first year of employment, 40% of said employee's gross wages earned during the second year of employment, 30% of said employee's gross wages paid in the third year of employment, 20% of said employee's wages paid in the fourth year of employment and 10% of said employee's gross wages paid in the fifth year of employment. Unused portions of the employer's tax credit may be carried forward for 2 tax years after the qualifying tax year.

17 (iii) In order for an individual to qualify as an employee pursuant to this chapter, a
18 diagnosis of autism spectrum disorder must have been made by a duly licensed professional,
19 qualified to make said diagnosis. A certified record of diagnosis submitted in accordance with
20 section 79G of chapter 233 shall be adequate.

21 (iv) An employer which is a tax exempt organization may estimate the amount of tax
22 credit for qualifying employees for the taxable year, as a credit against the employer's matching
23 portion of state taxes. The total amount of the estimated credit should be divided evenly over the
24 number of periods for filing withholding returns.