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The Commonwealth of Massachusetts
Department of Revenue
Rulings and Regulations Bureau

P.O. Box 9566
Boston, MA 02114-9566

THE COMMONWEALTH OF MASSACHUSETTS

DEPARTMENT OF REVENUE

NOTICE OF PUBLIC HEARING

The Department of Revenue ("DOR") is holding this public hearing remotely. Details and instructions for participating and testifying remotely (such as through a phone line or online connection) at the remote public hearing will be published online at <https://www.mass.gov/service-details/public-hearings-dor> and are included in this notice below. If you plan to testify at the remote hearing, DOR strongly encourages you to register in advance; see below for instructions. DOR encourages you to submit written testimony in addition to, or instead of, providing testimony at the hearing; see below for instructions. Additionally, requests for copies of the proposed regulation will not be accepted in person. Details for obtaining copies of the proposed regulation are set forth below.

To join the hearing online, go to

<https://massala.webex.com/massala/j.php?MTID=m32e14e76a96dd302fd546545e33a776>

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Meeting number: 2532 159 6178

Password: JpXAtSqm425

To join by video system

Dial 25321596178@massala.webex.com

You can also dial 173.243.2.68 and enter your meeting number.

To join the hearing by phone call

+1-617-315-0704 USA Toll (Boston)

+1-415-655-0001 US Toll

Access code: 2532 159 6178

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Pursuant to the provisions of General Laws Chapter 14, Section 6(1), Chapter 30A, Section 2, and Chapter 62C, Section 3, the Commissioner will hold a public hearing on the following proposed regulation:

830 CMR 63.38JJ.1: Disability Employment Tax Credit

Scheduled Hearing Date:

Tuesday, February 28, 2023 at 10:00 a.m.

Subject Matter:

830 CMR 63.38JJ.1 explains the general rules for calculating and claiming the Disability Employment Tax Credit allowed against the tax imposed under M.G.L. c. 62 and the excise imposed under M.G.L. c. 63 on an employer that employs a qualified employee with a disability, as certified by the Massachusetts Rehabilitation Commission. The credit may be claimed for tax years beginning on or after January 1, 2023 for wages paid to a qualified employee beginning on or after January 1, 2023. Regulations issued by the Executive Office of Health and Human Services setting forth the process by which a qualified employee with a disability is certified as such may be found at 101 CMR 28.00.

Information:

Individuals who notify DOR of their intent to testify at the hearing will be afforded an earlier opportunity to speak. Speakers are strongly encouraged to notify DOR of their intention to testify at the hearing by emailing their full name, mailing address and organization or affiliation, if any to RulesandRegs@dor.state.ma.us by February 27, 2023.

Individuals may also submit written testimony by emailing the Rulings and Regulations Bureau at RulesandRegs@dor.state.ma.us.

Please submit electronic testimony as an attached Word document or as text within the body of the email with the name of the regulation in the subject line. All submissions must include the sender's full name, mailing address, and organization or affiliation, if any. Individuals who are unable to submit testimony by email should mail written testimony to the Rulings and Regulations Bureau, Post Office Box 9566, Boston, Massachusetts 02114-9566. Written testimony must be submitted by 5:00 p.m. on February 28, 2023.

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Copies of the proposed regulation will be sent electronically via e-mail to practitioners who are on the Rulings and Regulations Bureau's e-mail list. In addition the proposed regulation is posted on the Department of Revenue's Web site at:
<http://www.mass.gov/dor/businesses/help-and-resources/legal-library/regulations/proposedregulations.html>.

Geoffrey E. Snyder

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Commissioner of Revenue

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Small Business Impact Statement pursuant to G.L. c. 30A, §§ 2 and 3

830 CMR 63.38JJ.1 explains the general rules for calculating and claiming the Disability Employment Tax Credit allowed against the tax imposed under M.G.L. c. 62 and the excise imposed under M.G.L. c. 63 on an employer that employs a qualified employee with a disability, as certified by the Massachusetts Rehabilitation Commission. The Department of Revenue ("Department") estimates there are about 802,250 small businesses that may be impacted by this proposed regulation. No projected reporting, record keeping, or other administrative costs directed at small businesses have been identified as required for compliance with the proposed regulation. Additionally, the proposed regulation does not contain design or performance standards directed at small businesses and does not duplicate or conflict with other regulations of the Department. The Department has not identified any regulations of other agencies that conflict with this proposed regulation. And finally, the proposed regulation is likely to neither deter nor encourage the formation of new businesses, small or otherwise, in the Commonwealth.