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The Commonwealth of Massachusetts
Department of Revenue
Rulings and Regulations Bureau
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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.

Join Zoom Meeting

<https://us02web.zoom.us/j/86460077175?pwd=8La1r81acrVUY5DZG63o1tKkJYJNMb.1>

Meeting ID: 864 6007 7175

Passcode: 982144

Dial by your location

• +1 309 205 3325 US

Find your local number: <https://us02web.zoom.us/j/kbdu93Z6J>

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 63.38KK.1, National Guard Hiring Tax Credit

Scheduled Hearing Date:

THE COMMONWEALTH OF MASSACHUSETTS

DEPARTMENT OF REVENUE

Tuesday, February 25, 2025, at 10:00 a.m.

Subject Matter:

830 CMR 63.38KK.1 explains the general rules for calculating, and the tax ramifications of claiming, the national guard hiring tax credit available pursuant to M.G.L. c. 62 § 6(aa) and M.G.L. c. 63 § 38KK. Regulations issued by the Massachusetts Office of Business Development setting forth criteria for authorizing and certifying the credit may be found at 400 CMR 7.00: *National Guard Hiring Tax Credit*. The provisions of 830 CMR 63.38KK.1 apply to Credits claimed for tax years beginning on or after January 1, 2023.

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 24, 2025.

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 25, 2025.

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:
<https://www.mass.gov/info-details/proposed-regulations-dor>.

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 63.38KK.1 explains the general rules for calculating, and the tax ramifications of claiming, the national guard hiring tax credit available pursuant to M.G.L. c. 62 § 6(aa) and M.G.L. c. 63 § 38KK. The Department of Revenue ("DOR") estimates approximately 802,500 small businesses 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 DOR. DOR 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.