The Commonwealth of Massachusetts
Department of Revenue
Rulings and Regulations Bureau
P.O. Box 9566
Boston, MA 02114-9566

GEOFFREY E. SNYDER
COMMISSIONER

REBECCA H. FORTER
DEPUTY COMMISSIONER

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/81929671893?pwd=uRg8qP2YfcFqvC9BAaPAThrqvTuEBZ.1

Meeting ID: 819 2967 1893
Passcode: 055848

One Tap Mobile
+1 646-931-3860

Join instructions
https://us02web.zoom.us/meetings/81929671893/invitations?signature=AkQ8OF5ljjl3D3GVYOVsjIjc03NMV0ZbVJmjysb1MkE

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 regulations:

830 CMR 62.6X.1: Offshore Wind Jobs Credit
830 CMR 62.6X.2: Offshore Wind Capital Investment Credit

THE COMMONWEALTH OF MASSACHUSETTS

DEPARTMENT OF REVENUE

Scheduled Hearing Date:

Wednesday, December 10, 2025, at 11:00 a.m.

Subject Matter:

The proposed regulations explain tax credits allowed under the Offshore Wind Industry Investment Program, administered by the Massachusetts Clean Energy Center. 830 CMR 62.6X.1 explains the calculation of the Offshore Wind Jobs Credit allowed to eligible taxpayers that commit to the creation of not less than 50 net new permanent full-time employees in the Commonwealth to support offshore wind turbine projects, codified at M.G.L. c. 62, § 6(bb), M.G.L. c. 63, § 38LL and M.G.L. c. 23J, § 8A. 830 CMR 62.6X.2 explains the calculation of the Offshore Wind Capital Investment Credit allowed to eligible taxpayers for certain capital investments in offshore wind facilities, codified at M.G.L. c. 62, § 6(cc), M.G.L. c. 63, § 38MM and M.G.L. c. 23J, § 8A.

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 December 9, 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 December 10, 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
Geoffrey E. Snyder
Commissioner of Revenue

THE COMMONWEALTH OF MASSACHUSETTS

DEPARTMENT OF REVENUE

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

830 CMR 62.6X.1 explains the calculation of the Offshore Wind Jobs Credit allowed to eligible taxpayers that commit to the creation of not less than 50 net new permanent full-time employees in the Commonwealth to support offshore wind turbine projects, codified at M.G.L. c. 62, § 6(bb), M.G.L. c. 63, § 38LL and M.G.L. c. 23J, § 8A. 830 CMR 62.6X.2 explains the calculation of the Offshore Wind Capital Investment Credit allowed to eligible taxpayers for certain capital investments in offshore wind facilities, codified at M.G.L. c. 62, § 6(cc), M.G.L. c. 63, § 38MM and M.G.L. c. 23J, § 8A. There are no small businesses impacted by these proposed regulations. No projected reporting, record keeping, or other administrative costs directed at small businesses have been identified as required for compliance with the proposed regulation amendment. Additionally, the proposed regulation amendment 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 amendment. And finally, the proposed regulation amendment is likely to neither deter nor encourage the formation of new businesses, small or otherwise, in the Commonwealth.