



COMMONWEALTH OF MASSACHUSETTS  
EXECUTIVE OFFICE OF VETERANS' SERVICES

600 Washington Street, 7<sup>th</sup> floor

Boston, MA 02111

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[www.mass.gov/veterans](http://www.mass.gov/veterans)

**MAURA T. HEALEY**  
GOVERNOR

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SECRETARY

**KIMBERLEY DRISCOLL**  
LIEUTENANT GOVERNOR

**EXECUTIVE OFFICE OF VETERANS SERVICES  
NOTICE OF PUBLIC HEARING**

Please be advised that, in accordance with M.G.L. c. 30A, §2, Notice is hereby given that the Commonwealth of Massachusetts Executive Office of Veterans Services ("EOVS") will hold a public hearing for the purpose of hearing any comments in connection with the proposed Regulations at 108 CMR 16.00: Qualified Veterans Hire Tax Credit. The proposed Regulations provide procedures for establishing eligibility for and thereafter claiming the Qualified Veterans Hire Tax Credit pursuant to M.G.L. c. 62 §6(u) and c. 63 §38GG. The regulation will provide rules associated with a tax credit for small businesses that hire qualified veterans.

EOVS will hold this public hearing remotely on Friday, March 8, 2024 at 10:00 AM via Microsoft Teams. To participate in the remote public hearing, please join from the meeting link:

## Microsoft Teams meeting

**Join on your computer, mobile app or room device**

[Click here to join the meeting](#)

Meeting ID: 214 060 326 187

Passcode: GgLyUJ

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Note: This public hearing will be recorded. Please change your username when joining the meeting to reflect how you want to be addressed. This name will be reflected in the transcript.



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A copy of the proposed Regulations referenced above may be viewed by visiting:  
<https://www.mass.gov/event/notice-of-public-hearing-108-cmr-1600-vet-hire-tax-credit-regulation-2024-02-28t100000-0500-2024-02-28t120000-0500>.

Any person who would like to offer comments may participate in the public hearing at the date and time indicated above or submit written comments. Those who wish to receive a written copy of the proposed Regulations, or to submit written comments, may do so by sending an email to [jenna.buonopane5@mass.gov](mailto:jenna.buonopane5@mass.gov), or by mail to:

Jenna Buonopane - Paralegal  
Commonwealth of Massachusetts  
Executive Office of Veterans' Services  
600 Washington Street, 2<sup>nd</sup> Floor  
Boston, MA 02111

Written comments must be received no later than 5:00 p.m. on Friday, March 22, 2024.  
Attached please find the accompanying Small Business Impact Statement in accordance with M.G.L. c. 30A, §2.

## Small Business Impact Statement

(As required by M.G.L. c. 30A §§ 2, 3 & 5)

**Agency: Executive Office of Veterans Services**

**CMR No: 108 CMR 16.00: Qualified Veterans Hire Tax Credit**

**Estimate of the Number of Small Businesses Impacted by the Regulation:** Based on an estimate from the Boston Chamber of Commerce, there are approximately 700,000 small businesses in Massachusetts.  
<https://bostonchamber.com/networks/small-business/#:~:text=In%20fact%2C%20Massachusetts%20is%20home,that%20employee%201.5%20million%20people.>  
These businesses may be eligible for a tax credit if they hire a qualified veteran.

### Select Yes or No and Briefly Explain

Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	Will small businesses have to create, file, or issue additional reports? Additional reports would be required for businesses claiming the tax credit.
Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	Will small businesses have to implement additional recordkeeping procedures? Additional recordkeeping requirements are specified for businesses claiming the tax credit
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Will small businesses have to provide additional administrative oversight? Small businesses will not have to provide additional administrative oversight as a result of these amendments.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Will small businesses have to hire additional employees in order to comply with the proposed regulation? Small businesses will not have to hire additional employees as a result of these amendments.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Does compliance with the regulation require small businesses to hire other professionals (e.g. a lawyer, accountant, engineer, etc.)? Small businesses will not have to hire other professionals because of these amendments.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Does the regulation require small businesses to purchase a product or make any other capital investments in order to comply with the regulation?  Small businesses will not have to purchase a product or make capital investments as a result of these amendments.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Are performance standards more appropriate than design/operational standards to accomplish the regulatory objective? (Performance standards express requirements in terms of outcomes, giving the regulated party flexibility to achieve regulatory objectives and design/operational standards specify exactly what actions regulated parties must take.)
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Do any other regulations duplicate or conflict with the proposed regulation?  No other regulations duplicate or conflict with these proposed regulation.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Does the regulation require small businesses to cooperate with audits, inspections or other regulatory enforcement activities?

		The regulations do require regulated facilities, including any small businesses, to cooperate with reporting requirements and data requests.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Does the regulation require small businesses to provide educational services to keep up to date with regulatory requirements?  The proposed amendments do not require small businesses to provide educational services.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Is the regulation likely to <i>deter</i> the formation of small businesses in Massachusetts?  The regulation is not likely to deter the formation of small businesses in Massachusetts.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Is the regulation likely to <i>encourage</i> the formation of small businesses in Massachusetts?  The regulation may encourage the formation of small businesses based on the tax incentive to hire veterans.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Does the regulation provide for less stringent compliance or reporting requirements for small businesses?  The regulation does not provide for less stringent compliance or reporting requirements for small businesses. All regulated facilities must follow the same reporting standards.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Does the regulation establish less stringent schedules or deadlines for compliance or reporting requirements for small businesses?  The regulation does not establish less stringent schedules or deadlines for compliance or reporting requirements for small businesses. All regulated facilities must follow the same reporting requirements.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Did the agency consolidate or simplify compliance or reporting requirements for small businesses?  There are no compliance or reporting requirements for small businesses under this regulation. The EOVS did not consolidate or simplify compliance or reporting requirements for small businesses.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Can performance standards for small businesses replace design or operational standards without hindering delivery of the regulatory objective?  Performance standards cannot replace design or operational standards without hindering delivery of the regulation's objective.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Are there alternative regulatory methods that would minimize the adverse impact on small businesses?  There are no alternative regulatory methods to implement veteran eligibility requirements. This regulation has no adverse impact on small businesses.