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The Commonwealth of Massachusetts
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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/82428079445?pwd=QbgDEMrb2qxiKCIUunb3Q1Nd9K8Kn.1>

Meeting ID: 824 2807 9445

Passcode: 732472

Dial by your location

• +1 309 205 3325 US

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

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 63.38HH.1: Apprentice Tax Credit

Scheduled Hearing Date:

THE COMMONWEALTH OF MASSACHUSETTS

DEPARTMENT OF REVENUE

Wednesday, September 17, 2025, at 10:00 a.m.

Subject Matter:

830 CMR 63.38HH.1 explains the general rules for calculating and claiming the apprentice tax credit made available pursuant to M.G.L. c. 62 § 6(v) and M.G.L. c. 63 § 38HH to certain taxpayers that employ “qualified apprentices” in certain industries/fields for at least 180 calendar days in a taxable year. In order to be eligible to claim the credit, the employer and the apprentice must satisfy certain requirements prescribed in G.L. c. 62 § 6(v) and G.L. c. 63 § 38HH and established by the Division of Apprentice Standards.

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 September 16, 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 September 17, 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

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

830 CMR 63.38HH.1 explains the general rules for calculating and claiming the apprentice tax credit made available pursuant to M.G.L. c. 62 § 6(v) and M.G.L. c. 63 § 38HH to certain taxpayers that employ “qualified apprentices” in certain industries/fields for at least 180 calendar days in a taxable year. DOR estimates that 1,004,464 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.