

**HOUSE . . . . . No. 02554**

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The Commonwealth of Massachusetts

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PRESENTED BY:

*Alice Hanlon Peisch*

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*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act establishing a tax credit for hiring individuals with autism spectrum disorders.

\_\_\_\_\_  
PETITION OF:

NAME:

DISTRICT/ADDRESS:

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*Alice Hanlon Peisch*

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*14th Norfolk*

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*David Paul Linsky*

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*5th Middlesex*

# HOUSE . . . . . No. 02554

By Ms. Peisch of Wellesley, a petition (accompanied by bill, House, No. 2554) of Linsky and Peisch relative to granting a tax credit for persons hiring employees with autism spectrum disorders Joint Committee on Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE  
□ HOUSE  
□ , NO. 618 OF 2009-2010.]

## The Commonwealth of Massachusetts

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**In the Year Two Thousand Eleven**  
\_\_\_\_\_

An Act establishing a tax credit for hiring individuals with autism spectrum disorders.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

- 1 SECTION 1. Chapter 71B of the General Laws, as appearing in the 2008 official edition, is
- 2 hereby amended by adding the following section:-
- 3 Section 16.
- 4 (i) For purposes of this section, the following terms shall have the following meanings
- 5 unless the context clearly requires otherwise:
- 6 “Autistic Spectrum Disorders” shall include Asperger’s syndrome, pervasive
- 7 developmental disability, not otherwise specified, autism, and high functioning autism.

8           “Duly licensed professional” shall include the following professionals licensed to practice  
9 in the commonwealth: medical doctor, psychologist and clinical social worker.

10 (ii)     Employers who hire individuals with autistic spectrum disorders may take a tax credit of  
11 50% of said employee’s gross wages earned in the first year of employment, 40% of said  
12 employee’s gross wages earned during the second year of employment, 30% of said employee’s  
13 gross wages paid in the third year of employment, 20% of said employee’s wages paid in the  
14 fourth year of employment and 10% of said employee’s gross wages paid in the fifth year of  
15 employment. Unused portions of the employer’s tax credit may be carried forward for 2 tax years  
16 after the qualifying tax year.

17 (iii)    In order for an individual to qualify as an employee pursuant to this chapter, a diagnosis  
18 of autism spectrum disorder must have been made by a duly licensed professional, qualified to  
19 make said diagnosis. A certified record of diagnosis submitted in accordance with section 79G of  
20 chapter 233 shall be adequate.

21 (iv)     An employer which is a tax exempt organization may estimate the amount of tax credit  
22 for qualifying employees for the taxable year, as a credit against the employer’s matching  
23 portion of state taxes. The total amount of the estimated credit should be divided evenly over the  
24 number of periods for filing withholding returns.