

AIM 2019-2020 Legislative Agenda

Bill Title	Issue Area	Summary Written
An act relative to repealing the Employer Medical Assistance Contribution Supplement tax	Health Care *New	The bill would repeal the EMAC Supplement tax, effective January 1, 2019, and would return the original EMAC tax to its previous rate (.34% or max \$51/employee annually).
An act relative to unemployment insurance benefits for replacement workers	Workforce Development *New	The bill would preclude employers' experience rating (under the Unemployment Insurance (UI) system) from being negatively affected by replacement workers – employees who replace existing employees out on leave under the new Paid Family and Medical Leave (PFML) law – who take UI benefits when the original employee returns to work after leave.
An act relative to wage theft and due process	HR-Labor Law *New	The bill would add additional protections to existing laws that make wage theft illegal. The bill would provide employers with incentives for ensuring employees receive wages through a victim's fund or by private right of action or stop work orders subject to due process to correct any clerical mistakes related to certain wage and hour laws or violations of the law.
An act relative to the creation of a Paid Family and Medical Leave (PFML) Advisory Board	HR-Labor Law *New	The bill would create an advisory council to monitor the Department of Labor's ongoing efforts to create and manage the new Department of Paid Family and Medical Leave. The advisory council would mirror the Worker's Compensation Advisory Council.
An act relative to technical corrections to the Massachusetts non-competition law	HR-Labor Law *New	This bill would define "cause" to ensure equal application the law instead of having the courts interpret "cause" for each case resulting in unpredictable rulings for both parties. Clarity would ensure that non-competes are enforceable for employees terminated without "cause" especially in instances of "poor-performance", which under current non-compete laws may not be a valid reason for enforcing a non-compete.
An act relative to decoupling from Internal Revenue Code Section 163J	Taxation *New	The bill would provide clarity that Massachusetts will not apply IRC Section 163J which was created under the federal Tax Cuts and Jobs Act (TCJA) of 2017 to corporations. This bill would decouple the state's tax code from the new interest expense deductibility limitations under IRC §163(j). Decoupling from this provision would prevent a corporate tax increase and ensure the state remains competitive for investment.
An act relative to expanding the single sales factor to all industries	Taxation *New	This bill would extend single sales factor apportionment to all Massachusetts industries in the Commonwealth. The Single Sales Factor apportionment is the ratio of Massachusetts sales to overall sales; under current law, it applies to manufacturing companies, qualifying defense contractors, and qualifying financial service providers.

An act relative to accessible and free posting of state regulations (CRM'S)	Regulations *New	The bill would eliminate the Secretary of State's ability to charge individuals, businesses, state agencies and municipalities for purchasing regulations. It would require that the Secretary of State maintain all regulations online.
An act relative to renewable power	Energy *New	The bill will remove the size limitation on hydropower so that all forms of hydropower will be considered as renewable. It will not however, allow large hydropower to obtain ratepayer subsidies that smaller hydropower and other existing renewable power receives
An act to increase access to solar energy	Energy *New	The bill will allow companies that install onsite solar the ability to generate more energy credits to be used when the solar panels are not generating, allowing companies to use the benefits of solar power to lower costs and reduce emissions.
An act relative to providing immediate relief to businesses on health care costs	Health Care	The bill would control the cost of health insurance by imposing a moratorium on new health care mandates and by repealing the so-called "fifty plus" report.
An act relative to requiring premium-impact statements	Health Care	The bill would control the cost of health insurance by: <ul style="list-style-type: none"> • Requiring that prior to the adoption, amendment or repeal of any health-care or health-insurance related regulation, an agency must file with the Secretary of State a public notice of the proposed action and include a premium-impact statement. • Requiring that any agency considering such adoption, amendment or repeal hold a hearing to allow the public to present data, views or arguments relative to the agency's premium-impact statement and, prior to adopting the proposed regulation, the agency file an amended premium-impact statement with the Secretary of State. • Prohibiting a Joint Committee of the General Court or the House and Senate Committees on Ways and Means from reporting favorably any bill or petition relative to health care or health insurance that has not first received a premium-impact statement conducted by the Center for Health Information and Analysis.
An act to clarify the Earned Sick Time Law	HR-Labor Law	The bill would clarify the administration of the earned sick time law as approved by ballot question.
An act regarding treble damages	HR-Labor Law	The bill would restore fairness in wage and hour disputes by providing judges with discretion to award or not award treble damages for the loss of wages and other benefits, as well as costs of litigation and attorneys' fees for aggrieved employees, rather than mandating treble damages in all cases, including those involving honest mistakes.
An act relative to non-discrimination training in the workplace	HR-Labor Law	The bill would encourage employers to educate employees about state and federal laws governing workplace discrimination, harassment and retaliation with the intent of raising awareness and preventing such behaviors. Employers providing this type of training would gain an affirmative defense against lawsuits claiming workplace discrimination by supervisory and management personnel.

An act to clarify the personnel records statute	HR-Labor Law	The bill would provide clarity for employers and employees regarding the definition of a personnel record and what should be included in these records.
An act to eliminate contingent fee auditors	Taxation	The bill would prevent any state agency from hiring contingent fee auditors for any purpose related to Massachusetts taxation.
An act to protect taxpayer information	Taxation	The bill would protect work in progress (WIP) documents for work related to audits by the Office of the Treasurer regarding unclaimed property.
An act improving the tax administrative laws of the Commonwealth	Taxation	The bill would reform current Department of Revenue administrative procedures for auditing corporations, would encourage tax settlements with a broad tax amnesty program and would restore previous law allow for equal payment of taxes each quarter.
An act to clarify the net-worth calculation	Taxation	The bill would clarify current law on how the Department of Revenue determines debt or equity when auditing corporation's financial transactions to determine the net-worth tax of a corporation.
An act relative to equalizing the Department of Revenue interest rates	Taxation	The bill would restore fairness to taxpayers by equalizing the current short-term interest rate on money owed by a taxpayer to the Massachusetts Department of Revenue (DOR) from a high of 4 percent compounded daily to a rate of 2 percent simple interest, which is the current rate paid by the DOR to a taxpayer when the taxpayer is due a refund or has overpaid.
An act relative to providing a tax credit for employee training	Workforce Development	The bill would provide a 50% tax credit for eligible expenses for employees that receive training and achieve successful certification through the Massachusetts Manufacturing Advancement Center Workforce Innovation Collaborative's (MACWIC) Applied Manufacturing Technology Pathway Certification Program. Employees must be full time and employed in the Commonwealth.