

HOUSE No. 3107

The Commonwealth of Massachusetts

PRESENTED BY:

Carlos González and Frank A. Moran

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 adoption of the accompanying bill:

An Act relative to overtime pay for agricultural laborers in Massachusetts.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Carlos González</i>	<i>10th Hampden</i>	<i>1/17/2025</i>
<i>Frank A. Moran</i>	<i>17th Essex</i>	<i>1/27/2025</i>
<i>Lindsay N. Sabadosa</i>	<i>1st Hampshire</i>	<i>1/27/2025</i>
<i>Samantha Montañó</i>	<i>15th Suffolk</i>	<i>3/7/2025</i>
<i>Manny Cruz</i>	<i>7th Essex</i>	<i>3/14/2025</i>

HOUSE No. 3107

By Representatives González of Springfield and Moran of Lawrence, a petition (accompanied by bill, House, No. 3107) of Carlos González, Frank A. Moran and others relative to taxation of and overtime pay for agricultural laborers. Revenue.

The Commonwealth of Massachusetts

In the One Hundred and Ninety-Fourth General Court
(2025-2026)

An Act relative to overtime pay for agricultural laborers in Massachusetts.

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. Section 6 of chapter 62 of the General Laws, as most recently amended by
2 section 103 of chapter 268 of the acts of 2022, is hereby further amended by adding the
3 following subsection: --

4 (dd) A person or taxpayer who employs persons engaged in agricultural and farm work,
5 as defined in section 2 of chapter 151, except when the employee is a parent, spouse, child or
6 other member of the employer's immediate family, shall be allowed a refundable credit against
7 the tax liability imposed by this chapter as follows: the amount of the refundable credit shall
8 equal up to 40% of the hourly wages paid for agricultural and farm work that exceeds the
9 employee's regular hourly rate as overtime wages pursuant to section 1A of said chapter 151. For
10 taxpayers who employ persons engaged in agricultural and farm work, as defined in section 2 of
11 chapter 151, the percentage of the refundable credit shall be determined by the number of
12 employees engaged in agricultural and farm work, as defined in section 2 of chapter 151,

employed by the taxpayer, and scaled according to size, such that farms with fewer employees engaged in agricultural and farm work will receive a tax credit worth a larger percent of their overtime wages paid than farms with a larger number of employees engaged in agricultural and farm work will receive. The tax credit shall not exceed 40%. If the amount of the credit allowed under this section exceeds the taxpayer's liability, the commissioner of revenue shall treat such excess as an overpayment and shall pay the taxpayer 100 per cent of the amount of such excess, without interest.

SECTION 2. Chapter 63 of the General Laws, as appearing in the 2022 Official Edition, is hereby amended by adding the following section: ----

Section 82. A person or taxpayer who employs persons engaged in agricultural and farm work, as defined in section 2 of chapter 151, except when the employee is a parent, spouse, child or other member of the employer's immediate family, shall be allowed a refundable credit against the tax liability imposed by this chapter as follows: the amount of the refundable credit shall equal up to 40% of the hourly wages paid for agricultural and farm work that exceeds the employee's regular hourly rate as overtime wages pursuant to section 1A of said chapter 151. For taxpayers who employ persons engaged in agricultural and farm work, as defined in section 2 of chapter 151, the percentage of the refundable credit shall be determined by the number of employees engaged in agricultural and farm work, as defined in section 2 of chapter 151, employed by the taxpayer, and scaled according to size, such that farms with fewer employees engaged in agricultural and farm work will receive a tax credit worth a larger percent of their overtime wages paid than farms with a larger number of employees engaged in agricultural and farm work will receive. The tax credit shall not exceed 40%. If the amount of the credit allowed under this section exceeds the taxpayer's liability, the commissioner of revenue shall treat such

36 excess as an overpayment and shall pay the taxpayer 100 per cent of the amount of such excess,
37 without interest.

38 SECTION 3. Section 1A of chapter 151 of the General Laws, as so appearing, is hereby
39 amended by inserting at the end of the first sentence, after the word “employed” the following
40 words:-

41 ; this includes employees engaged in agricultural and farm work, as defined in section 2
42 of chapter 151, who are engaged in solely or primarily secondary agricultural and farm work. For
43 those employees engaged in agricultural and farm work, as defined in section 2 of chapter 151,
44 who for a work week longer than 55 hours are engaged in solely primary or both primary and
45 secondary agricultural and farm work, such employees shall receive compensation for their
46 employment in excess of 55 hours at a rate not less than one-and-one-half times the regular rate
47 at which they are employed.

48 SECTION 4. Said section 1A of said chapter 151, as so appearing, is hereby further
49 amended by striking out clause 19.

50 SECTION 5. Section 2 of said chapter 151, as so appearing, is hereby amended by
51 striking out, in the definition of “Occupation”, after the words “professional service”, the words
52 “agricultural and farm work,”.

53 SECTION 6. Said section 2 of said chapter 151, as so appearing, is hereby further
54 amended by striking out, in the definition of “Agricultural and farm work,” after the words
55 “labor on a farm,” the words “and the growing and harvesting of agricultural, floricultural and
56 horticultural commodities” and inserting the following words: -

wherein an agricultural employee is employed by a farmer and that same employee is engaged in solely primary agriculture, solely secondary agriculture, or both primary and secondary agriculture. Primary agriculture shall include farming in all its branches, including the cultivation and tillage of the soil, the production, cultivation, growing, and harvesting of agricultural, aquacultural, floricultural and horticultural commodities, dairying, the growing and harvesting of forest products upon forest land, the raising and keeping of livestock, bees, fur-bearing animals, and raising and keeping of poultry, swine, cattle and other domesticated animals used for food purposes. Secondary agriculture shall include preparing commodities for market – including cleaning, sorting, peeling, washing, packing, and delivering commodities to storage, to market, or to a carrier for transporting to market. An employee who never engages in either primary or secondary agriculture on a farm is not performing agricultural and farm work even when they engage in practices incidental to or in conjunction with farming operations on a farm and shall not be considered an agricultural employee.

SECTION 7. Said section 2 of said chapter 151, as so appearing, is hereby further amended by inserting, after the definition of “Agricultural and farm work,” the following definitions: -

“Farm”, the site of agricultural business where both primary and secondary agriculture is integral to the said agricultural business and are performed on a regular basis by agricultural employees.

SECTION 8. Not later than six months after the effective date of this act, the department of revenue shall promulgate regulations to implement Sections 1 and 2. With respect to Sections 1 and 2, the department of revenue shall issue regulations after input from stakeholders to

79 implement the tax credit including determining size of the credit farm employers shall receive.
80 Specifically, the department shall determine the percentage of overtime premium paid that shall
81 be offset by a tax credit, scaling the percentage according to farm size wherein farms with the
82 fewest number of agricultural employees engaged in “agricultural and farm work” receive the
83 largest tax credit amounting to no more than 40%, and farms with a greater number of
84 agricultural employees engaged in agricultural and farm work receive a progressively smaller tax
85 credit.

86 SECTION 9. Not later than six months after the effective date of this act, the department
87 of labor standards shall promulgate regulations to implement Section 3. With respect to Section
88 3, the department of labor standards shall issue regulations after input from stakeholders
89 clarifying the percent of primary and/or secondary agriculture an agricultural employee must be
90 engaged in during the work week for the employee to receive overtime after 55 hours instead of
91 after 40 hours.

92 SECTION 10. Sections 1 through 3 of this act shall become effective on January 1 of the
93 calendar year following the effective date of this act. Sections 4 through 10 shall become
94 effective immediately upon passage of the act.