

HOUSE No. 2690

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act Relative to Increasing Economic Development and Business Opportunity in the design and manufacture of Video Games Through the Use of Tax Credits..

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 16 of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is further
3 amended in section (l)(1) by adding at line 418 the following two paragraphs:

4 "Video games" means interactive software that (a) is produced for distribution on or
5 accessed via electronic media, including without limitation software that may be accessed via or
6 downloaded from the Internet or mobile networks and software that is distributed on optical
7 media, or embedded in, or downloadable to electronic devices, including without limitation
8 mobile phones, portable game systems and personal digital assistants (PDAs); (b) users may
9 interact with via an electronic device, which may include without limitation a computer, a game
10 system, a mobile phone, and a personal digital assistant (PDA), in order to achieve a goal or set
11 of goals; and (c) include an appreciable quantity of text, sound, fixed images, animated images,
12 and/or 3-D geometry. Permissible examples of video games are massive multiplayer online
13 games, casual games, console games, virtual worlds, computer games, and mobile games.

14 "Video games" shall not include products intended to facilitate gambling in any direct or indirect
15 manner, including without limitation Internet gambling websites, video slot machines and video
16 poker machines.

17 "Video game production company" means a company including its subsidiaries engaged
18 in the business of producing video games. The term "video game production company" shall not
19 mean or include any company which is more than 25 per cent owned, affiliated, or controlled, by
20 any company or person which is in default on a loan made by the Commonwealth or a loan
21 guaranteed by the Commonwealth.

22 Section 2: Section 6 of Chapter 62 of the General Laws, as most recently amended by
23 Section 16 of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is further
24 amended in section (l)(1) by adding at line 419 after "motion picture" the following term: ", or
25 video games," .

26 Section 3: Section 6 of Chapter 62 of the General Laws, as most recently amended by
27 Section 16 of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is further
28 amended in section (l)(1) by adding at line 421 after "motion picture" the following term: ", or
29 video games," .

30 Section 4: Section 6 of Chapter 62 of the General Laws, as most recently amended by
31 Section 16 of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is further
32 amended in section (l)(1) by adding at line 425 after "motion picture" the following term: ", or
33 video games," .

34 Section 5: Section 6 of Chapter 62 of the General Laws, as most recently amended by
35 Section 16 of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is further

36 amended in section (l)(1) by adding at line 426 after “motion picture” the following term: “, or
37 video games,” .

38 Section 6: Section 6 of Chapter 62 of the General Laws, as most recently amended by
39 Section 16 of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is further
40 amended in section (l)(1) by adding at line 433 after “motion picture” the following term: “, or
41 video games,” .

42 Section 7: Section 6 of Chapter 62 of the General Laws, as most recently amended by
43 Section 16 of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is further
44 amended in section (l)(2) by adding at line 438 after “motion picture” the following term: “, or
45 video games,” .

46 Section 8: Section 6 of Chapter 62 of the General Laws, as most recently amended by
47 Section 16 of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is further
48 amended in section (l)(2) by adding at line 441 after “motion picture” the following term: “, or
49 video games,” .

50 Section 9: Section 6 of Chapter 62 of the General Laws, as most recently amended by
51 Section 16 of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is further
52 amended in section (l)(2) by adding at line 443 after “motion picture production company” the
53 following term: “, or video game production company,” .

54 Section 10: Section 6 of Chapter 62 of the General Laws, as most recently amended by
55 Section 16 of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is further
56 amended in section (l)(3) by adding at line 452 after “motion picture” the following term: “, or
57 video games,” .

58 Section 11: Section 6 of Chapter 62 of the General Laws, as most recently amended by
59 Section 16 of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is further
60 amended in section (1)(3) by adding at line 455 after “motion picture” the following term: “, or
61 video games,” .

62 Section 12: Section 6 of Chapter 62 of the General Laws, as most recently amended by
63 Section 16 of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is further
64 amended in section (1)(2) by adding at line 479 after “motion picture” the following term: “, or
65 video games,” .

66 Section 13: Section 38T of Chapter 63 of the General Laws, as most recently amended
67 by Section 16, of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is
68 further amended in subsection (a) by adding at line 31 the following two paragraphs:

69 "Video games" means interactive software that (a) is produced for distribution on or
70 accessed via electronic media, including without limitation software that may be accessed via or
71 downloaded from the Internet or mobile networks and software that is distributed on optical
72 media, or embedded in, or downloadable to electronic devices, including without limitation
73 mobile phones, portable game systems and personal digital assistants (PDAs); (b) users may
74 interact with via an electronic device, which may include without limitation a computer, a game
75 system, a mobile phone, and a personal digital assistant (PDA), in order to achieve a goal or set
76 of goals; and (c) include an appreciable quantity of text, sound, fixed images, animated images,
77 and/or 3-D geometry. Permissible examples of video games are massive multiplayer online
78 games, casual games, console games, virtual worlds, computer games, and mobile games.

79 "Video games" shall not include products intended to facilitate gambling in any direct or indirect

80 manner, including without limitation Internet gambling websites, video slot machines and video
81 poker machines.

82 “Video Game Production Company”, a company including its subsidiaries engaged in the
83 business of producing video games. The term “video game production company” shall not mean
84 or include any company which is more than 25 per cent owned, affiliated, or controlled, by any
85 company or person which is in default on a loan made by the Commonwealth or a loan
86 guaranteed by the Commonwealth.

87 Section 14: Section 38T of Chapter 63 of the General Laws, as most recently amended
88 by Section 16, of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is
89 further amended in subsection (a) by adding at line 32 after “motion picture” the following term:
90 “, or video games,” .

91 Section 15: Section 38T of Chapter 63 of the General Laws, as most recently amended
92 by Section 16, of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is
93 further amended in subsection (a) by adding at line 34 after “motion picture” the following term:
94 “, or video games,” .

95 Section 16: Section 38T of Chapter 63 of the General Laws, as most recently amended
96 by Section 16, of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is
97 further amended in subsection (a) by adding at line 38 after “motion picture” the following term:
98 “, or video games,” .

99 Section 17: Section 38T of Chapter 63 of the General Laws, as most recently amended
100 by Section 16, of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is

101 further amended in subsection (a) by adding at line 39 after “motion picture” the following term:
102 “, or video games,” .

103 Section 18: Section 38T of Chapter 63 of the General Laws, as most recently amended
104 by Section 16, of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is
105 further amended in subsection (a) by adding at line 46 after “motion picture” the following term:
106 “, or video games,” .

107 Section 19: Section 38T of Chapter 63 of the General Laws, as most recently amended
108 by Section 16, of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is
109 further amended in subsection (b) by adding at line 51 after “motion picture” the following term:
110 “, or video games,” .

111 Section 20: Section 38T of Chapter 63 of the General Laws, as most recently amended
112 by Section 16, of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is
113 further amended in subsection (b) by adding at line 54 after “motion picture” the following term:
114 “, or video games,” .

115 Section 21: Section 38T of Chapter 63 of the General Laws, as most recently amended
116 by Section 16, of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is
117 further amended in subsection (b) by adding at line 57 after “motion picture production
118 company” the following term: “, or video game production company,” .

119 Section 22: Section 38T of Chapter 63 of the General Laws, as most recently amended
120 by Section 16, of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is
121 further amended in subsection (c) by adding at line 65 after “motion picture” the following term:
122 “, or video games,” .

123 Section 23: Section 38T of Chapter 63 of the General Laws, as most recently amended
124 by Section 16, of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is
125 further amended in subsection (c) by adding at line 68 after “motion picture” the following term:
126 “, or video games,” .

127 Section 24: Section 38T of Chapter 63 of the General Laws, as most recently amended
128 by Section 16, of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is
129 further amended in subsection (e)(2) by adding at line 92 after “motion picture” the following
130 term: “, or video games,” .