## 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:

Section 1. Section 6 of Chapter 62 of the General Laws, as most recently amended by

Section 16 of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is further

amended in section (1)(1) by adding at line 418 the following two paragraphs:

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4 "Video games" means interactive software that (a) is produced for distribution on or

accessed via electronic media, including without limitation software that may be accessed via or

downloaded from the Internet or mobile networks and software that is distributed on optical

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

interact with via an electronic device, which may include without limitation a computer, a game

system, a mobile phone, and a personal digital assistant (PDA), in order to achieve a goal or set

of goals; and (c) include an appreciable quantity of text, sound, fixed images, animated images,

and/or 3-D geometry. Permisible examples of video games are massive multiplayer online

games, casual games, console games, virtual worlds, computer games, and mobile games.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

further amended in subsection (a) by adding at line 39 after "motion picture" the following term:

", or video games,".

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

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

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

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

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

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

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