

HOUSE No. 2800

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act Amending the Historical Rehabilitation Tax Credit..

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. Subsection (a) of section 6J of Chapter 62 the General Laws, as appearing
2 in the 2006 Official Edition, is hereby amended by inserting after the definition of “Certified
3 rehabilitation” the following definition:-

4 “Gateway municipality”, any city or town that according to the United States census has:
5 i) a population greater than 35,000 persons; ii) a median household income below the state
6 average; iii) a per capita income below the state’s average; and iv) an educational attainment rate
7 of a city or town below the state’s average with a minimum attainment of a bachelor’s degree or
8 higher.

9 SECTION 2. Paragraph (1) of subsection (b)of said section 6J of chapter 62 of the
10 General Laws, as so appearing, is hereby amended by striking subparagraph (i) and inserting in
11 place thereof following subparagraph:

12 The commissioner, in consultation with the Massachusetts historical commission, shall
13 authorize annually, January 1, 2010 under this section together with section 38R of chapter 63,

14 an amount not to exceed \$100,000,000. Said amount shall increase to an amount not to exceed
15 \$150,000,000 calendar year 2011; an amount not to exceed \$200,000,000 in calendar year 2012;
16 and continue indefinitely at an amount not to exceed \$200,000,000. The Massachusetts
17 historical commission shall determine the criteria for eligibility for the credit, the criteria to be
18 set forth in regulations promulgated under this section; but, at least 25 per cent of the tax credits
19 shall be allowed to projects that contain affordable housing whenever possible and consistent
20 with the criteria. Further, at least 50 per cent of the tax credits shall be allowed to projects in
21 gateway municipalities.

22 SECTION 3. Subsection (a) of section 38R of Chapter 63 the General Laws, as so
23 appearing, is hereby amended by inserting after the definition of “Certified rehabilitation” the
24 following definition:-

25 “Gateway municipality”, any city or town that according to the United States census has:
26 i) a population greater than 35,000 persons; ii) a median household income below the state
27 average; iii) a per capita income below the state’s average; and iv) an educational attainment rate
28 of a city or town below the state’s average with a minimum attainment of a bachelor’s degree or
29 higher.

30 SECTION 4. Paragraph (1) of subsection (b) of Section 38R of chapter 63 of the General
31 Laws, as so appearing, is hereby amended by striking subparagraph (i) and inserting the
32 following subparagraph:

33 The commissioner, in consultation with the Massachusetts historical commission, shall
34 authorize annually, beginning January 1, 2010 under this section together with section 6J of
35 chapter 62, an amount not to exceed \$100,000,000. Said amount shall increase to an amount not

36 to exceed \$150,000,000 in calendar year 2011 and an amount not to exceed \$200,000,000 in
37 calendar year 2012; and continue indefinitely at an amount not to exceed \$200,000,000. The
38 Massachusetts historical commission shall determine the criteria for eligibility for the credit, the
39 criteria to be set forth in regulations promulgated under this section; but, at least 25 per cent of
40 the tax credits shall be allowed to projects that contain affordable housing whenever possible and
41 consistent with the criteria. Further, at least 50 per cent of the tax credits shall be allowed to
42 projects in gateway municipalities.

43 SECTION 5. This act shall take effect on January 1, 2010.