

# HOUSE . . . . . No. 2911

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## The Commonwealth of Massachusetts

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In the Year Two Thousand Nine  
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An Act relative to Gateway Cities..

*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 3A of chapter 23A of the General Laws, as appearing in the 2006  
2   Official Edition, is hereby amended by inserting after the definition of “Facility” the following  
3   definition:-

4           “Gateway city”, a municipality in the commonwealth, designated by the secretary of  
5   housing and economic development as such no later than January 31st of each year, which  
6   includes all of the following:- (a) a population in excess of 35,000; (b) median household income  
7   below the state average; (c) per capita income below the state average; and (d) percentage of the  
8   municipality’s population that have attained a bachelor’s degree or higher below the state  
9   average. Any municipality designated as a Gateway city, shall remain so designated for at least  
10   3 consecutive years.

11          SECTION 2. Subsection (a) of section 38N of chapter 63 of the General Laws, as  
12   appearing in the 2006 Official Edition, is hereby amended by inserting, after the 1st sentence, the  
13   following sentence:- A corporation subject to tax under this chapter which participates in a  
14   certified project, as defined in section 3A of chapter 23A, may take a credit against the excise

15 imposed by this chapter in an amount up to and including 25% of the cost of any property that  
16 qualifies for the credit allowed by section 31A if such property is within a designated Gateway  
17 city as defined in chapter 23A.

18         SECTION 3. The 1st paragraph of said subsection (a) of said section 38N of said  
19 chapter, as so appearing, is hereby further amended by adding the following sentence:- Any  
20 corporation, located within a designated Gateway city and entitled to a credit under this section  
21 for any taxable year, may transfer that credit to another corporation.