

SENATE No. 1255

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act creating a tax incentive for renewable energy technology jobs creation..

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 67D of chapter 62C of the General Laws, as most recently amended
2 by section 58 of chapter 123 of the acts of 2006, is hereby further amended by inserting after the
3 words “or marine science technology”, each time it appears, the following words:- or renewable
4 energy technology.

5 SECTION 2. Said section 67D of said chapter 62C is hereby further amended by
6 inserting after the definition of “Payment years”, as so appearing, the following definition:-

7 “Renewable energy technology company,” a business primarily engaged in the research,
8 development, production or provision of renewable energy for the purpose of developing or
9 providing products or processes for specific commercial or public purposes; provided, however,
10 that “Renewable energy technology company” shall include contract manufacturers engaged in
11 the production of such products for a renewable energy technology company.

12 SECTION 3. Said section 67D of said chapter 62C is hereby further amended by striking
13 out the definition of “Qualified services”, as amended by section 58 of chapter 123 of the acts of
14 2006” and inserting in place thereof the following definition:-

15 “Qualified services”, direct production manufacturing services performed by an
16 employee of a biotechnology or medical device manufacturing or marine science technology or
17 renewable energy technology company during a calendar year that consist primarily of at least 1
18 of the following services: medicinal and botanical manufacturing; pharmaceutical and
19 preparation manufacturing; in vitro diagnostic substance manufacturing, biological product,
20 except diagnostic, manufacturing, surgical and medical instrument manufacturing;
21 electromedical and electrotherapeutic apparatus manufacturing; surgical appliance and supplies
22 manufacturing; and irradiation apparatus manufacturing as referenced in the federal NAICS
23 Codes for biotechnology manufacturing, numbers 325411-325414, 339112, 314510, 339113 and
24 334517, respectively, or direct manufacturing or professional services performed by an employee
25 of a marine science technology company during a calendar year that consists of research,
26 exploration, operations, monitoring or defense in a marine setting or direct manufacturing or
27 professional services performed by an employee of a renewable energy technology company
28 during a calendar year that consist of research, development, production or provision for
29 renewable energy.