The Commonwealth of Massachusetts

In the Year Two Thousand Fourteen

An Act promoting economic growth across the Commonwealth.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to provide forthwith a business-friendly environment that will stimulate job growth and improve the ease with which businesses can operate in the markets they serve, and to coordinate economic development activities funded by the commonwealth, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

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. To provide for supplementing certain items in the general appropriation act and other appropriations acts for fiscal year 2014, the sums set forth in section 2 are hereby appropriated from the General Fund unless specifically designated otherwise in this act or in those appropriation acts, for the several purposes and subject to the conditions specified in this act or in those appropriation acts, and subject to the laws regulating the disbursement of public funds for the fiscal year ending June 30, 2014. These sums shall be in addition to any amounts previously appropriated and made available for the purposes of those items.

SECTION 2.

EXECUTIVE OFFICE OF HOUSING AND ECONOMIC DEVELOPMENT

Office of the Secretary.

7002-0032.............................................................$2,000,000

Massachusetts Office of Business Development.

7007-1641.............................................................$250,000
SECTION 2A. To provide for certain unanticipated obligations of the commonwealth, to provide for an alteration of purpose for current appropriations and to meet certain requirements of law, the sums set forth in this section are hereby appropriated from the General Fund, unless specifically designated otherwise in this section, for the several purposes and subject to the conditions specified in this section and subject to the laws regulating the disbursement of public funds for the fiscal year ending June 30, 2014. Provided, however, that if the amount transferred to the Stabilization Fund in fiscal year 2014 under section 5C of chapter 29 of the General Laws does not exceed the amount transferred to the fund under said section 5C in fiscal year 2013, all sums appropriated in section 2A of this act shall be appropriated from the General Fund in the fiscal year ending June 30, 2015. These sums shall be in addition to any amounts previously appropriated and made available for the purposes of those items.

EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

Office of the Secretary.

1100-6000 For a reserve to provide loan guarantees to small businesses pursuant to section 57 of chapter 23A of the General Laws to be administered by the Massachusetts Office of Business Development, in cooperation with the Massachusetts Business Development Corporation.............................................$2,500,000

EXECUTIVE OFFICE OF HOUSING AND ECONOMIC DEVELOPMENT

Office of the Secretary.

7002-1501 For the operations, including, but not limited to, equity investments, of the Massachusetts Technology Development Corporation, doing business as MassVentures, established by section 2 of chapter 40G of the General Laws.........................$1,500,000

7002-1502 For the Transformative Development Fund as established pursuant to section 46 of chapter 23G of the General Laws; provided, that not more than $2,000,000 shall be used to promote collaborative workspaces..................................................$17,000,000

7002-1503 For the purpose of the brownfields redevelopment fund established pursuant to section 29A of chapter 23G of the General Laws..............................................$10,000,000

7002-1504 For the purpose of the redevelopment access to capital fund established pursuant to section 60 of chapter 23A of the General Laws..............................................$2,500,000
7002-1505 For the Advanced Manufacturing and Information Technology Training Trust Fund as established by section 2LLLL of chapter 29 of the General Laws……..$15,000,000

7002-1506 For competitive technical assistance grants to be administered by the executive office of housing and economic development, in coordination with the Federal Reserve Bank of Boston, to provide multi-year support to initiatives that advance cross-sector collaboration among the public, private and non-profit sectors; provided, that, in order to qualify for funding, a project proposal must catalyze and accelerate initiatives that create new or stronger working relationships between key institutions, agencies, organizations and businesses within municipalities with: (i) a population of greater than 35,000 and less than 250,000; (ii) a median family income that is below the median of such similarly sized municipalities; and (iii) a median poverty rate that is above the median for such similarly sized municipalities; provided further, that the Federal Reserve Bank of Boston shall identify additional program eligibility requirements; provided further, that the private sector and other institutions shall contribute to this program an amount that is at least equal to the total state appropriation for this program; provided further, that not less than $50,000 for a Last Mile Broadband grant for broadband service from the town of Edgartown to the island of Chappaquiddick; provided further, that not less than $75,000 shall be expended on the administration of economic development projects in the town of Amherst; provided further, that not less than $50,000 shall be expended to conduct a feasibility study on the potential for converting, redeveloping or otherwise improving unused or underutilized public and private property; provided further, that not less than $250,000 shall be expended for a feasibility study of the "Court of Dreams" project at the former York Street Jail property for a basketball court facility to host year-round basketball tournaments in the city of Springfield; provided further, that not less than $300,000 shall be expended for the restoration and rehabilitation of the historic building located at 17 Fairmount Avenue in the Hyde Park neighborhood of Boston; provided further, that not less than $50,000 shall be expended on the administration of economic development projects in the town of Framingham; provided further, that not less than $100,000 shall be expended to provide for infrastructure improvements relative to the area of Columbian Square in South Weymouth; provided further, that not less than $50,000 shall be expended for the development of downtown Hamilton in the town of Hamilton; provided further, that not less than $150,000 shall be expended for the establishment of a business incubator in the town of Northborough; provided further, that not less than $150,000 shall be expended for the establishment of a business incubator in the town of Lancaster; provided further, that not less than $125,000 shall be expended to promote and develop livestock processing facilities that utilize locally-raised animals; provided further, that not less than $50,000 shall be expended for infrastructure improvements for the promotion and growth of technology sector business in the town of Wakefield; provided further, that not less than $50,000 shall be expended for the development, outreach and coordination of employer partnerships in the city of Worcester; provided further, that not less than $50,000 shall be expended for the Berkshire Theatre Group to complete renovations to the warehouse space adjacent to the
Colonial Theatre in the city of Pittsfield to establish a meeting and convention center; provided further, that not less than $250,000 shall be expended for a study to be conducted by the Seaport Advisory Council to recommend a plan to provide water transportation alternatives to enable water transportation options in and out of the Boston Convention and Exposition Center to various seaport districts; and provided further, that not less than $50,000 shall be expended for Buzzards Bay downtown redevelopment...............$3,300,000

7002-1507 For grants for the study and implementation of parking management plans in municipalities that, due to residential, commercial or industrial development, require the development of demand-based parking to meet the needs of visitors to the municipality whether they be employees, customers of businesses or tourists; provided, that municipalities that demonstrate an average daily visitor population or at least 30,000 shall be given priority grants up to $100,000. The grants shall be administered by the executive office of housing and economic development, in consultation with the department of transportation....$1,000,000.00

Massachusetts Office of Business Development.

7007-1201 For the Massachusetts Technology Park Corporation doing business as the Massachusetts technology collaborative, established pursuant to section 3 of chapter 40J of the General Laws, to establish programs that provide advice and training from successful, experienced entrepreneurs for start-up enterprises and that create a talent pipeline to technology startups and innovation companies; provided, that $1,000,000 shall be expended to establish an entrepreneur and startup mentoring program, in consultation with the Massachusetts Technology Development Corporation, doing business as MassVentures, established pursuant to section 2 of chapter 40G of the General Laws, that would provide assistance, mentoring and advice to startups and innovation companies by connecting early-stage entrepreneurs, technology startups and small businesses with successful, experienced business enterprises and capital financing; provided further, that $1,000,000 shall be expended to fund paid internships for students seeking careers in technology, engineering and other innovation industries to work with companies competing actively in those fields; provided further, that the Massachusetts technology collaborative shall seek private funds necessary to match contributions equal to $1 for every $1 contributed by the Massachusetts technology collaborative through the internship program; provided further, that in the design and implementation of these programs, the Massachusetts technology collaborative shall consult with and review the talent pipeline and mentoring programs that are administered by the venture development center at the University of Massachusetts at Boston established pursuant to chapter 123 of the acts of 2006 in order to model and bring to scale successful talent pipeline programs and practices; provided further, that as a condition of such grants being awarded, the Massachusetts technology collaborative shall reach agreement with the grant recipient on performance measures and indicators that will be used to evaluate the performance of the grant recipient in carrying out the activities described in the recipient’s application; provided further, that the Massachusetts technology collaborative shall file annual reports for the duration of the programs with the chairs of the house and senate.
committees on ways and means and the chairs of the joint committee on economic development and emerging technologies, on or before September 1; provided further, that the paid internship program report shall include the number of placements of students in paid internships during the academic year, an analysis of the impact of the program on the ability of participants in the program to enter the full-time job market in the technology and innovation industries after graduation; provided further, that the entrepreneurship program report shall include an overview of the activities of the programs, the number of participants in the programs, and an analysis of the impact of said programs on the success of the participants’ startup business ventures; and provided further, that funds in this item shall be available until June 30, 2018; provided further, that not less than $20,000 shall be expended for the Greater Lawrence Community Boating Program to create summer jobs for low income high school students; provided further, that not less than $100,000 shall be expended for North Shore Innoventures in Beverly............$2,120,000

7007-1202 For the Massachusetts Technology Park Corporation doing business as the Massachusetts technology collaborative, established pursuant to section 3 of chapter 40J of the General Laws, to develop and implement a plan to promote and establish computer science education in the public schools of the commonwealth; provided, that the Massachusetts technology collaborative shall collaborate with, and serve as the state agent for, the Massachusetts computing attainment network, hereinafter referred to as MassCAN in furtherance of their goal to strengthen the growth and vitality of the state’s technology industry and the many technology dependent business sectors by implementing a broad-based education and workforce strategy to increase the number of students prepared to pursue computing technology careers; provided further, that MassCAN shall promote an environment where all kindergarten through grade 12 students have access to computer science courses that will prepare and inspire them to effectively participate and innovate in a computing intensive world that may include: promoting the development and implementation of educational programs, courses and modules for kindergarten through grade 12 students and teachers, collaborating with the department of elementary and secondary education in developing new voluntary kindergarten through grade 12 computer science standards, collaborating with the department of higher education to create computer science professional development hubs at universities in each of the Regional PreK-16 STEM Networks established by the department, developing a school district-based program to assist teachers and administrators with the implementation of new computer science courses, developing and maintaining a website to share computer science resources and broadly communicate best practices and successes, connecting computer science students with industry professionals to enhance students’ understanding of the relevance of their educational experience to the workplace and STEM career opportunities, identifying the particular needs of school districts with disproportionately high numbers of underrepresented minorities, and leveraging non-state sources of funding; provided further, that activities of MassCAN shall be guided by a 7 member advisory board appointed by the governor based on recommendations from the STEM council established pursuant to section 217 of chapter 6 of the General Laws; provided further, that the Massachusetts technology collaborative shall seek private funds necessary to match
contributions equal to $1 for every $1 contributed by the Massachusetts technology collaborative; provided further, that the Massachusetts technology collaborative shall file an annual report on or before September 30 for the duration of the program with the chairs of the house and senate committees on ways and means and the chairs of the joint committee on economic development and emerging technologies that includes a 3-year strategic plan as well as annual goals and progress in achieving such goals.............................................$1,500,000

7007-1203 For the Big Data Innovation and Workforce Fund established pursuant to section 6H of chapter 40J of the General Laws..................................................$2,000,000

EXECUTIVE OFFICE OF EDUCATION

7009-6406 For competitive grants to cities, towns, regional school districts, and institutions of public higher education for the establishment and implementation of early college high school programs; provided, that such programs shall support students who work simultaneously on the completion of a high school diploma from the partnering school district while also earning free college credits towards an associate degree or certificate at the partnering institution of higher education; provided further, that said programs must provide full access to college support services, student activities and tutoring, and shall ensure holistic wrap-around support which meets the academic, social and emotional needs of the student; provided further, that, in awarding these grants, preference shall be given to innovative joint proposals, developed by partnering school districts, colleges and local and regional non-profits where appropriate; and provided further, that said grants shall be awarded, as much as is feasible, in a manner that reflects geographic and demographic diversity.............................................$750,000

EXECUTIVE OFFICE OF LABOR AND WORKFORCE DEVELOPMENT

Department of Career Services.

7003-0605 For a grant to the Massachusetts Manufacturing Extension Partnership, Inc. to conduct a study of the manufacturing industry in Berkshire, Hampden, Hampshire, Franklin and Bristol counties; provided, that such study shall assess global market opportunities, identify barriers to growth, develop a strategic roadmap for future growth and identify next steps to transfer this methodology to other regions; and, provided further, that the Massachusetts Manufacturing Extension Partnership, Inc. shall be authorized to contract with outside vendors to conduct the research and analysis of the manufacturing industry; provided further, that not less than $100,000 shall be expended, in conjunction with Bristol Community College, to conduct a study on the causes of chronically high levels of unemployment and poverty and chronically low levels of educational attainment within the cities of Fall River and New Bedford and develop a comprehensive strategy to address these issues; provided further, that not less than $50,000 shall be expended for HolyokeWorks of Holyoke for their programs addressing the needs of low-skilled and older workers; and provided further, that not less than $250,000 shall be provided to
the Franklin County Community Development Corporation for the expansion of the Western
Massachusetts Food Processing Center and Pioneer Valley Vegetable
Venture………………………………………………….$900,000

7002-1074 Workforce Competitiveness Trust Fund to support job training aligned to the
Commonwealth's economic development strategy. The objectives of the fund shall include, but
shall not be limited to, the following: development and implementation of employer and worker
responsive programs to enhance worker skills, incomes, productivity and retention and to
increase the quality and competitiveness of Massachusetts firms; training and helping the
unemployed find suitable employment; improving employment opportunities for low-income
individuals and low wage workers; improving wages to a level sufficient to support a family or
to place individuals on a career path leading to such employment and wages; training vulnerable
youths and adult to master basic academic skills and encouraging them to advance educationally
developing occupational skills and becoming employed in jobs that have career potential; and
training older and displaced workers for new occupations……$1,000,000

7003-0606 For employment training program for unemployed young adults with
disabilities, provided that funds shall be awarded competitively by Commonwealth Corporation
to community-based organizations with recognized success in creating strong collaborations with
employers to consider young adults with disabilities; provided further that said organization shall
provide extensive training and internship programming and ongoing post-placement support for
participants and employers……….$150,000

SECTION 3  Chapter 6 of the General Laws is hereby amended by inserting after section
216 the following section:-

Section 217.  (a) There shall be a council to be known as the science, technology,
engineering and math, hereinafter referred to as STEM, advisory council. The council shall
advise the governor and assist in informing the work of the secretaries of education, labor and
workforce development and housing and economic development on issues relating to STEM
education and STEM careers in the commonwealth.

(b) The council shall:

(1) confer with participants and parties from the public and private sector involved with
STEM planning and programming;

(2) assess how to increase student interest in, and preparation for, careers in STEM; and

(3) advise on the creation, implementation of and updates to a statewide STEM plan that
contains clear goals and objectives to guide the commonwealth's future STEM efforts, including
the creation of benchmarks for improvements.
(c) The council shall consist of not less than 20 members and not more than 30 members, not including members serving ex officio. The members of the council shall be appointed by the governor for a term of 2 years and shall serve without compensation. Council members shall be persons with demonstrated interest, experience and expertise in STEM education and shall include: a senator in congress representing Massachusetts; a representative in congress representing Massachusetts; a member from the Massachusetts Technology Collaborative; a member from the Massachusetts Clean Energy Center; a member from the Massachusetts Life Sciences Center; a member from the Massachusetts Business Roundtable; the president of the University of Massachusetts or a designee; a president of a state university or a designee; a president of a private university or a designee; a president of a public community college or a designee; a superintendent of a public school district or a designee; a superintendent of a vocational technical school or a designee; a chamber of commerce executive or a designee; a representative of a regional STEM network; an early education provider; a science or mathematics department chair from a public school district; an out-of-school time or informal educator with expertise in the STEM fields; a parent representative; a member of organized labor; and a member from a not-for-profit organization.

The following members shall also serve as members of the council, ex officio: the chairs of the joint committee on education; the chairs of the joint committee on labor and workforce development; the secretary of education; the secretary of labor and workforce development; the secretary of housing and economic development; the commissioner of higher education; the commissioner of elementary and secondary education; and the commissioner of early education and care. All ex officio members may be represented by designees. The governor shall designate 2 members of the council to serve as co-chairs, 1 of whom shall be a member from the public sector and 1 of whom shall be a member from the private sector.

(d) The council shall establish an executive committee comprised of 7 members who shall provide guidance on the recommendations of the council and plan future meetings and initiatives. The chair shall determine the membership of the executive committee and shall designate subcommittees to focus on particular challenges facing STEM education and the STEM fields in the commonwealth. The council and its executive committee shall meet at such times and places as determined by the chair. The council shall report any findings or recommendations, including any recommendations for legislation or regulations, to the governor and to the clerks of the house of representatives and senate at such periods as determined by the chair.

SECTION 4. Section 4A of chapter 15A of the General Laws is hereby repealed.

SECTION 4A. Chapter 20 of the General Laws is hereby amended by striking out section 1, as appearing in the 2012 Official Edition, and inserting in place thereof the following section:-
Section 1. There shall be a department of agricultural resources under the supervision and control of a board of agriculture, hereinafter called the board. The board shall consist of 13 members, to be appointed by the governor, who shall be from diverse geographic regions of the commonwealth and shall represent diverse agricultural operations within the commonwealth.

At least 9 members of the board shall be farmers whose principal vocation is the production of food and fiber. Members shall be appointed for a term of 3 years, with no member serving more than 2 consecutive terms.

The board shall meet not less than 6 times a year or at the call of the chairman and at such times as shall be determined by its rules or at the request of the commissioner or the call of any 3 members. The chairman shall be annually appointed by a majority of said board present and voting thereon. Board members shall receive $50 for each day or portion thereof spent in the discharge of their official duties not to exceed $600 per year and shall be reimbursed for the travel to and from official board meetings and other expenses necessary to conduct such meetings.

There shall be a commissioner of agricultural resources who shall be appointed and may be removed by the secretary of environmental affairs with the approval of the governor. Said commissioner shall have charge of the administration of the department. The department may expend for traveling expenses of its employees incurred in the performance of their official duties and for other necessary expenses of the department, such sums as may be appropriated.

SECTION 4B. Chapter 23 of the General Laws is hereby amended by adding the following new section:-

Section 25. (a) There is hereby established a council on the underground economy. The council shall coordinate joint efforts to combat the underground economy and employee misclassification, including efforts to: (1) foster compliance with the law by educating business owners and employees about applicable requirements; (2) conduct targeted investigations and enforcement actions against violators; (3) protect the health, safety and benefit rights of workers; and (4) restore competitive equality for law-abiding businesses. For the purposes of this section, the term “underground economy” shall mean any individual or business that deals in cash or uses other means to conceal its true tax liability from government licensing, regulatory and taxing agencies, including, but not limited to, tax evasion or fraud, misclassification of employees, wage theft or the unreported payment of wages.

(b) The council shall consist of 17 members including: the secretary of labor and workforce development, or a designee, who shall serve as the chair; the director of the department of unemployment assistance, or a designee; the director of the department of industrial accidents, or a designee; the director of labor standards, or a designee; the commissioner of revenue, or a designee; the chief of the attorney general's fair labor division, or
a designee; the commissioner of the department of public safety, or a designee; the director of
the division of professional licensure, or a designee; the executive director of the insurance fraud
bureau, or a designee; and 8 persons appointed by the governor who represent government
agencies. The council may create and appoint members to a subcommittee made up of members
representing business, organized labor, not-for-profit organizations, government, the legislature
and any political subdivision thereof including municipal governments, for the purposes of
soliciting input.

(c) The council shall:

(1) facilitate timely information sharing among state agencies in order to advise or refer
matters of potential investigative interest;

(2) identify those industries and sectors where the underground economy and employee
misclassification are most prevalent and target council members’ investigative and enforcement
resources against those sectors, including through the formation of joint investigative and
enforcement teams;

(3) assess existing investigative and enforcement methods, both in the commonwealth
and in other jurisdictions, and develop and recommend strategies to improve those methods;

(4) encourage businesses and individuals to identify violators by soliciting information
from the public, facilitating the filing of complaints and enhancing the available mechanisms by
which workers can report suspected violations;

(5) solicit the cooperation and participation of district attorneys and other relevant
enforcement agencies, including the insurance fraud bureau, and establish procedures for
referring cases to prosecuting authorities as appropriate;

(6) work cooperatively with employers, labor and community groups to diminish the size
of the underground economy and reduce the number of employee misclassifications by, among
other means, disseminating educational materials regarding the applicable laws, including the
legal distinctions between independent contractors and employees, and increasing public
awareness of the harm caused by the underground economy and employee misclassification;

(7) work cooperatively with federal, state and local social services agencies to provide
assistance to vulnerable populations that have been exploited by the underground economy and
employee misclassification, including, but not limited, to immigrant workers;

(8) identify potential regulatory or statutory changes that would strengthen enforcement
efforts, including any changes needed to resolve existing legal ambiguities or inconsistencies, as
well as potential legal procedures for facilitating individual enforcement efforts; and
(9) consult with representatives of business and organized labor, members of the general
court, community groups and other agencies to discuss the activities of the council and its
members and ways of improving its effectiveness.

(d) The council shall file an annual report with the governor and the clerks of the house
of representatives and senate summarizing the council’s activities during the preceding year. The
report shall, without limitation: (1) describe the council’s efforts and accomplishments during the
year; (2) identify any administrative or legal barriers impeding the more effective operation of
the council, including any barriers to information sharing or joint action; (3) propose, after
consultation with representatives of business and organized labor, members of the legislature and
other agencies, appropriate administrative, legislative or regulatory changes to strengthen the
council’s operations and enforcement efforts and reduce or eliminate any barriers to those
efforts; and (4) identify successful preventative mechanisms for reducing the extent of the
underground economy and employee misclassification, thereby reducing the need for greater
enforcement. Reports of the council shall be made available on the webpage of the executive
office of labor and workforce development.

SECTION 5. Section 3A of chapter 23A of the General Laws, as appearing in the 2012
Official Edition, is hereby further amended by striking out the definition of "Certified project"
and inserting in place thereof the following definition:-

“Certified project”, an expansion project, enhanced expansion project, job creation
project or manufacturing retention project approved by the economic assistance coordinating
council for participation in the economic development incentive program pursuant to section 3F.

SECTION 6. Said section 3A of said chapter 23A is hereby further amended by inserting
after the definition of "Economic assistance coordinating council" the following definition:-

“Economic benefit”, award of any tax credits approved under this chapter, any tax
increment financing approved under section 3F and section 59 of chapter 40 or special tax
assessment approved under section 3F of this chapter.

SECTION 7. Said section 3A of said chapter 23A is hereby amended by striking out the
definition of "Economic development incentive program" and inserting in place thereof the
following definition:-

“Economic development incentive program” or “EDIP”, a program designed to promote
increased business development and expansion in the commonwealth to be administered by the
EACC.

SECTION 8. Said section 3A of said chapter 23A is hereby further amended by striking
out the definition of “Enhanced expansion project” and inserting in place thereof the following
definition:-
“Enhanced expansion project”, a facility that in its entirety and as of the project proposal date: (i) is located or will be located within the commonwealth; (ii) generates substantial sales from outside of the commonwealth; and (iii) generates a net increase of at least 100 full-time employees within 2 years after project certification, and which shall be maintained for a period of not less than 5 years; provided, however, that in the case of a facility that as of the project proposal date is already located in the commonwealth; provided, however, that enhanced expansion project shall refer only to a facility at which the controlling business has expanded or proposed to expand the number of permanent full-time employees at such facility and the expansion shall represent: (1) an increase in the number of permanent full-time employees employed by the controlling business within the commonwealth; and (2) not a replacement or relocation of permanent full-time employees employed by the controlling business at any other facility located within the commonwealth; provided, further, that in the case of a facility to be located within the commonwealth after the project proposal date, “enhanced expansion project” shall refer only to a facility that is: (a) the first facility of the controlling business to be located within the commonwealth; or (b) a new facility of such business and not a replacement or relocation of an existing facility of such controlling business located within the commonwealth; or an expansion of an existing facility of the controlling business that results in an increase in permanent full-time employees.

SECTION 9. Said section 3A of said chapter 23A, as so appearing, is hereby further amended by striking out the definitions of “Expansion project”, “Expansion project EOA”, “Expansion project ETA” and “Expansion project proposal” and inserting in place thereof the following 2 definitions:-

“Expansion project”, a facility that in its entirety and as of the project proposal date: (i) generates substantial sales from outside of the commonwealth; and (ii) generates a net increase of full-time employees within 2 years after project certification, and which shall be maintained for a period of not less than 5 years; provided, however, that in the case of a facility that as of the project proposal date already is in existence, “expansion project” shall refer only to a facility at which the controlling business has proposed to expand the number of permanent full-time employees at such facility to occur after the project proposal date and the expansion shall represent: (1) an increase in the number of permanent full-time employees employed by the controlling business within the commonwealth; and (2) not a replacement or relocation of permanent full-time employees employed by the controlling business at any other facility located within the commonwealth; and provided further, that in the case of a facility to be constructed or relocated after the project proposal date, “expansion project” shall refer only to a facility which is: (a) the first facility of the controlling business to be located within the commonwealth; or (b) a new facility of such business and not a replacement or relocation of an existing facility of such controlling business located within the commonwealth or an expansion of an existing facility of the controlling business that results in an increase in permanent full-time employees.
“Expansion project proposal”, a proposal submitted by a controlling business to the EACC pursuant to section 3F for designation of a project as a certified expansion project, provided that: (i) the proposal is submitted in a timely manner, in such form and with such information as is prescribed by the EACC, supported by independently verifiable information and signed under the penalties of perjury by a person authorized to bind the controlling business; (ii) the proposal includes specific targets by year for the subsequent 5 calendar year period relative to the projected increase in the number of permanent full-time employees of the controlling business to be employed by and at the project from among residents of the commonwealth; and provided further, that in the case of a project that already is in existence as of the project proposal date, such projected increase shall not be less than 25 per cent over the subsequent 5-year period; and (iii) in the case of a project that is a new facility within the meaning of clause (b) of the definition of expansion project, such proposal shall include the number of permanent full-time employees employed by the controlling business at other facilities located in the commonwealth.

SECTION 10. Said section 3A of said chapter 23A is hereby further amended by inserting after the definition of "Gateway municipality" the following 2 definitions:

"Job creation project”, a project or investment by a controlling business that (i) is located or will be located within the commonwealth; (ii) generates substantial sales from outside of the commonwealth; (iii) does not involve a significant investment in the construction or expansion of an existing facility, or otherwise result in an increase in the value of the real property where new jobs are to be located; and (iv) generates a net increase of at least 100 permanent full-time employees within 2 years after project certification, and which shall be maintained for a period of not less than 5 years; provided, however, that in the case of a facility that as of the project proposal date is already located in the commonwealth, job creation project shall refer only to a facility at which the controlling business has expanded or proposed to expand the number of permanent full-time employees at such facility and the expansion shall represent: (1) an increase in the number of permanent full-time employees employed by the controlling business within the commonwealth; and (2) not a replacement or relocation of permanent full-time employees employed by the controlling business at any other facility located within the commonwealth; provided, further, that in the case of a facility to be located within the commonwealth after the project proposal date, "job creation project” shall refer only to a facility that is: (a) the first facility of the controlling business to be located within the commonwealth; or (b) a new facility of such business and not a replacement or relocation of an existing facility of such controlling business located within the commonwealth; or an expansion of an existing facility of the controlling business that results in an increase in permanent full-time employees.

"Job creation project proposal”, a proposal submitted by a controlling business to the EACC pursuant to section 3F for designation of a project as an job creation certified project, provided that: (i) the proposal is submitted in a timely manner, in such form and with such information as is prescribed by the EACC, supported by independently verifiable information
and signed under the penalties of perjury by a person authorized to bind the controlling business;
(ii) the proposal includes specific targets by year for the subsequent 5 calendar year period
relative to the projected increase in the number of permanent full-time employees of the
controlling business to be employed by and at the project from among residents of the
commonwealth; provided further, that in the case of a project that is a new facility within the
meaning of clause (b) of the definition of job creation project, such proposal shall include, in
addition, the number of permanent full-time employees employed by the controlling business at
other facilities located in the commonwealth.

SECTION 11. Said section 3A of chapter 23A, as so appearing, is hereby further
amended by inserting after the definition of "Municipal application" the following definition:-

“Municipal project endorsement”, the endorsement by the municipality or municipalities
in which a proposed project is located pursuant to clause (b) of subsection (1) of section 3F.

SECTION 12. Said section 3A of chapter 23A, as so appearing, is hereby further
amended by striking out the definitions of “Project” and “Project proposal” inserting in place
thereof the following 2 definitions:-

“Project”, an expansion project, an enhanced expansion project, a job creation project, or
a manufacturing retention project.

“Project proposal”, a proposal submitted by a controlling business to the EACC pursuant
to section 3F for designation as a certified expansion project, an enhanced expansion project, a
job creation project, or manufacturing retention project.

SECTION 13. Said section 3A of chapter 23A, as so appearing, is hereby further
amended by adding the following 2 definitions:-

“Special tax assessment”, a binding agreement between a municipality and a controlling
business consistent with the requirements of subsection (7) of section 3F.

“Tax increment financing agreement”, a binding agreement between a municipality and a
controlling business consistent with the requirements of subsection (6) of section 3F and section
59 of chapter 40.

SECTION 14. Said chapter 23A is hereby further amended by striking out section 3B, as
so appearing, and inserting in place thereof the following section:-

Section 3B. There shall be an economic assistance coordinating council, established
within MOBD to consist of: the director of the office of business development or a designee who
shall serve as co-chairperson, the director of housing and community development or a designee
who shall serve as co-chairperson, the director of career services or a designee, the secretary of
labor and workforce development or a designee, 2 persons from MOBD as designated by the
director of the office of business development, the president of the Commonwealth Corporation or a designee, and 7 persons to be appointed by the governor, 1 of whom shall be from the western region of the commonwealth, 1 of whom shall be from the central region of the commonwealth, 1 of whom shall be from the eastern region of the commonwealth, 1 of whom shall be from the southeastern region of the commonwealth, 1 of whom shall be from Cape Cod or the Islands, 1 of whom shall be a representative of a higher educational institution within the commonwealth and 1 of whom shall be from the Merrimack valley, all of whom shall have expertise in issues pertaining to training, business relocation and inner-city and rural development, and all of whom shall be knowledgeable in public policy and international and state economic and industrial trends. Each member appointed by the governor shall serve at the pleasure of the governor. The council shall adopt by-laws to govern its affairs.

SECTION 15. Subsection (1) of section 3C of said chapter 23A, as so appearing, is hereby amended by striking out clauses (d) to (h), inclusive, and inserting in place thereof the following 4 clauses:-

(d) certify and approve tax increment financing agreements and special tax assessments pursuant to section 3F and clause (vii) of section 59 of chapter 40.

(e) assist municipalities in obtaining state and federal resources and assistance for certified projects and other job creation and retention opportunities within the commonwealth;

(f) provide appropriate coordination with other state programs, agencies, authorities and public instrumentalities to enable certified projects and other job creation and retention opportunities to be more effectively promoted by the commonwealth; and

(g) monitor the implementation and operation of the economic development incentive program.

SECTION 16. Section 3D of said chapter 23A, as so appearing, is hereby amended by striking out, in line 1, the word “The” and inserting in place thereof the following word:- (1)

The.

SECTION 17. Said section 3D of said chapter 23A, as so appearing, is hereby further amended by adding the following subsection:-

(2) The EACC may amend the boundaries of an ETA to address situations in which a commercial or industrial facility, that is a prospective certified expansion project candidate, is located within the boundaries of 2 or more municipalities, with at least 1 of the municipalities in an existing ETA. Under such circumstance, if all of the municipalities involved wish to certify the proposed project, the boundaries of the ETA may deviate from census tract boundaries to include the parcel or parcels occupied by said commercial or industrial facility. The EACC may consider such an application for amending the boundaries of an ETA; provided, however, that:
(a) inclusion of the facility and underlying parcels in the pre-existing contiguous ETA does not alter the eligibility of said ETA as determined pursuant to subclause (ii) of clause (a) of section 3D;

(b) evidence that said commercial or industrial facility is physically located in 2 or more municipalities can be provided;

(c) the amended ETA application is jointly filed by the municipalities in which the facility and parcels are located, and the EACC approves said amended ETA application; and

(d) the filing municipalities represent in their joint application that a certified project application will be submitted to the EACC within a reasonable period of time for the project proposing to occupy said facility and parcels.

SECTION 18. Clause (f) of subsection (2) of section 3E of said chapter 23A, as so appearing, is hereby amended by striking out subclause (iii) and inserting in place thereof the following subclause:-

(iii) a statement which describes the municipality’s proposals to secure access to publicly or privately sponsored training programs to be made available to employees of certified projects, or others who reside in the ETA which contains the area proposed for designation, if applicable; and

SECTION 19. Said section 3E of said chapter 23A is hereby further amended by striking out subsection (3) and inserting in place thereof the following subsection:-

(3) receipt with the municipal application of a binding written offer from the municipality, subject only to acceptance by the EACC through designation of the area proposed therefor, in the municipal application as an EOA, to provide to certified projects within the project EOA and pursuant to section 59 of chapter 40 either tax increment financing or a special tax assessment consistent with subsection (6) or (7) of section 3F.

SECTION 20. Clause (d) of subsection (4) of said section 3E of said chapter 23A, as so appearing, is hereby amended by striking out the second paragraph and inserting in place thereof the following paragraph:-

An EOA shall retain its designation for at least 5 years and not more than 20 years from the date it is so designated, as determined by the EACC, unless such designation is revoked prior to the expiration of the specified period; provided, however, that the EACC shall not specify a duration in excess of that requested in the municipal application. The designation of an EOA may be revoked only by the EACC, and only upon the following grounds: (a) upon the petition of the municipality which requested the designation which petition satisfies the authorization requirements for a municipal application, and which petition shall be granted as a matter of course; or (b) if the EACC determines, based on its own investigation, that plans and
commitments incorporated with the municipal application for such designation are materially at variance with the conduct of the municipality subsequent to the designation and such variance is found to frustrate the public purpose which such designation was intended to advance. Any such revocation of an EOA designation shall only be applied prospectively to deny certification to any projects located or to be located in such EOA and not certified prior to such revocation and shall not apply to, nor revoke any benefits due to or which may become due to, any certified project already in existence in said EOA, including but without limitation any benefits included in any plans and commitments incorporated with the municipal application for such designation; provided, however, that in no event shall a certified project receive any benefits arising from its status as a certified project for a period of longer than that specified by the EACC in its certification designation, including any renewals thereof, or 20 years, whichever period is of shorter duration. No designation of an area as an EOA may be renewed or extended except pursuant to the provisions of paragraphs (1) to (4), inclusive.

SECTION 21. Said section 3E of said chapter 23A is hereby further amended by adding the following subsection:-

(6) Upon application from a city or town, the EACC may also from time to time designate one or more areas of a city or town as areas presenting exceptional opportunities for increased economic development. In making such designation, the EACC shall consider whether there is a strong likelihood that one or more of the following will occur within the area in question within a specific and reasonably proximate period of time:

(a) a significant influx or growth in business activity,

(b) the creation of a significant number of new jobs and not merely a replacement or relocation of current jobs within the commonwealth; and

(c) a private project or investment that will contribute significantly to the resiliency of the local economy.

SECTION 22. Said chapter 23A is hereby further amended by striking out section 3F, as so appearing, and inserting in place thereof the following section:-

Section 3F. (1) The EACC may from time to time designate 1 or more projects as a certified expansion project, a certified enhanced expansion project, a certified job creation project, or a certified manufacturing retention project, and take any and all actions necessary or appropriate thereto, upon compliance with the following:

(a) receipt of a project proposal therefor requesting such designation from the controlling business;
(b) receipt of a municipal project endorsement, which includes the following findings based on the information submitted with said project proposal and such additional investigation as the municipality shall make:

(i) the project proposal complies with the definition of a project proposal set forth in section 3A;

(ii) in the case of an expansion project proposal, that the expansion project is consistent with and can reasonably be expected to benefit from the municipality’s plans relative to the project EOA, if and to the extent applicable;

(iii) together with all other projects previously certified and located in the same municipality, will not overburden the municipality’s supporting resources, including but without limitation those set forth in clause (f) of said paragraph (2) of section 3E;

(iv) the project proposal includes a workable plan, with precise goals and objectives, by which the controlling business proposes to realize the increased employment objectives for the project and the business’ plan to employ aggressive affirmative action goals, objectives and identification and recruitment techniques and, in the case of an expansion project, the plan for increased employment from among residents of the expansion project ETA, if applicable;

(v) the project proposal contains documentation regarding an agreement, if any, between the controlling business and area banking institutions by which said controlling business agrees to establish one or more accounts in said banks and said banks agree to commit a specified percentage of the funds deposited in said accounts for loans made thereby to businesses located within the expansion project area pursuant to the small business capital access program established pursuant to section 57 of chapter 23A;

(vi) the project as described in the proposal, together with the municipal resources committed thereto, will, if certified, have a reasonable chance of increasing or retaining employment opportunities as advanced in said proposal; and

(vii) In the case of an expansion project, the municipality or municipalities in which the expansion project is located or will be located each has offered to enter into a tax increment financing agreement meeting the requirements of paragraph (6) or (7) of section 3F, or to provide a special tax assessment meeting the requirements of said paragraph (7) of said section 3F;

(c) receipt with the municipal project endorsement of a request by the municipality for a designation of the project as a certified project for a specified number of years, which shall be not less than 5 years nor more than 20 years; and

(d) the following findings are made by the EACC, based on the project proposal, documents submitted therewith, the municipal project endorsement, and such additional investigation as the EACC shall make, and incorporate in its minutes, that:
(i) the project proposal complies with the definition of a project proposal set forth in section 3A, with all other applicable statutory requirements, and with such other criteria that EACC may prescribe; and

(ii) the project as described in the proposal, and as further described in the written determination of the municipality made pursuant to clause (b) will, if certified, have a reasonable chance of increasing or retaining employment opportunities for residents of the ETA or municipality, as applicable.

(e) Notwithstanding any provisions of sections 3 to 3H, inclusive, to the contrary, as of July 1, 2014 it shall no longer be a requirement that a certified expansion project be located within an ETA and an EOA; provided that an expansion project proposal shall be accompanied by a municipal project endorsement that meets the requirements of clause (b) of subsection (1) of section 3F.

(2) A certified project shall retain its certification for the period specified by the EACC in its certification decision; provided, however, that such specified period shall be not less than 5 years from the date of certification nor more than: (i) 20 years from such date; or (ii) the number of years requested by the municipality approving the project proposal, whichever is lesser, unless such certification is revoked prior to the expiration of the specified period. The certification of a project may be revoked only by the EACC and only upon: (a) the petition of the municipality that approved the project proposal, if applicable, if the petition satisfies the authorization requirements for a municipal application, or the petition of the director of economic development; and (b) the independent investigation and determination of the EACC that representations made by the controlling business in its project proposal are materially at variance with the conduct of the controlling business subsequent to the certification and such variance is found to frustrate the public purpose that such certification was intended to advance; provided, however, that for an expansion project where the actual number of permanent full-time employees employed by the controlling business at the project is less than 50 per cent of the number of such permanent full-time employees projected in the project proposal, then this shall be deemed a material variance for the purposes of a revocation determination. Upon such a revocation, any and all tax credits available to the controlling business as a result of project certification shall be revoked and forfeited for the year in which revocation occurred and all subsequent years, and the commonwealth, and the municipality, in the case of a certified expansion project, shall have causes of action against the controlling business for the value of any economic benefit received by the controlling business prior or subsequent to such revocation.

Under this section, revocation shall take effect on the first day of the tax year in which the material variance occurred, as determined by the EACC.
The revocation of a project certification shall not revoke any benefits due to the project that relate to years prior to the year in which the revocation determination is made, unless the controlling business does not proceed with the certified project or EACC determines that the controlling business made a material misrepresentation in its project proposal, or failed to act in good faith to create and maintain the jobs described in its project proposal. In any such case, both the commonwealth and the municipality shall have causes of action against the controlling business for the value of any economic benefits received subsequent to the date on which such material misrepresentation was made. The commissioner of revenue may, consistent with this paragraph, disallow or recapture any credits, exemptions or other tax benefits allowed by the original certification under this section. The department of revenue shall issue regulations to recapture the value of any credits, exemptions or other tax benefits allowed by the certification under this section.

Annually, on or before the first Wednesday in December, the EACC shall file a report detailing its findings of the review of all certified projects that it evaluated in the prior fiscal year to the commissioner of revenue, to the chairs of the joint committee on revenue and the chairs of the joint committee on economic development and emerging technologies.

(3) The EACC shall evaluate and either grant or deny a project proposal within 90 days of its project proposal date and failure to do so by the EACC shall result in approval of the project for a term of 5 years. Approval of a project under this section shall not constitute an approval by the EACC of any tax incentives provided for under chapters 62 and 63.

(4) The EACC may award to a certified project tax credits available under subsection (g) of section 6 of chapter 62 and section 38N of chapter 63. The amount and duration of the credit awarded shall be based on the following factors:

(a) for expansion projects:

(i) the degree to which the project is expected to generate net new economic activity within the commonwealth by generating substantial sales from outside of the commonwealth, or otherwise;

(ii) the degree to which the project is expected to increase employment opportunities for residents of the project ETA, if applicable, and of the commonwealth; and

(iii) the economic need of the project ETA as measured by the income and employment levels of the ETA, if applicable;

(b) for enhanced expansion projects:

(i) the degree to which the project is expected to generate net economic activity within the commonwealth by generating substantial sales from outside of the commonwealth, or otherwise; and
(ii) the degree to which the project is expected to increase employment opportunities for residents of the commonwealth;

c) for manufacturing retention projects:

(i) the degree to which the project is expected to generate economic activity within the commonwealth by generating substantial sales from outside of the commonwealth, or otherwise;

and

(ii) the degree to which the project is expected to retain or increase manufacturing employment opportunities for residents in the project gateway municipality and the commonwealth.

(d) for job creation projects:

(i) the degree to which the project is expected to generate net economic activity within the commonwealth by generating substantial sales from outside of the commonwealth, or otherwise; and

(ii) the degree to which the project is expected to increase employment opportunities for residents of the commonwealth; and

(iii) the degree to which the project qualifies for certification as an expansion project, an enhanced expansion project or a manufacturing retention project, with the expectation that the EACC will certify a proposed project as a job creation project only if the proposed project does not otherwise qualify for certification.

(5) The EACC may limit any incentive or credit available to a project pursuant to subsection (g) of section 6 of chapter 62 and section 38N of chapter 63 to a specific dollar amount or time duration or in any other manner deemed appropriate by EACC, including limits or restrictions on the right of the controlling business to carry unused credits forward to future tax years.

(6) Where a municipal project endorsement includes an offer by the municipality to provide the certified project with tax increment financing, said binding written offer shall contain a tax increment financing agreement adopted in accordance with the provisions of section 59 of chapter 40. The EACC may approve such tax increment financing plan pursuant to regulations adopted by the EACC. Any such approval shall include a finding, reflected in the EACC’s minutes, that the tax increment financing plan complies with the requirements of said section 59 of chapter 40 and will further the public purpose of encouraging increased industrial and commercial activity in the commonwealth.

(7) Where a municipal project endorsement includes an offer by the municipality to provide the certified project with a special tax assessment, the municipal project endorsement
shall include a binding written offer setting forth the following assessment schedule for each
parcel of real property in and on which is located, and which is otherwise a part of, a certified
project:

(i) in the first year, an assessment of zero per cent of the actual assessed valuation of the
parcel; provided, that such assessment shall be granted for the year designated in the binding
written offer;

(ii) in the second year, an assessment of up to 25 per cent of the actual assessed valuation
of the parcel;

(iii) in the third year, an assessment of up to 50 per cent of the actual assessed valuation
of the parcel;

(iv) in the fourth year, an assessment of up to 75 per cent of the actual assessed valuation
of the parcel;

(v) in subsequent years, assessment of up to 100 per cent of the actual assessed valuation
of the parcel.

For the purposes of this clause the term “municipality’s fiscal year” shall refer to a period
of 365 days beginning, in the first instance, with the, calendar year in which the assessed
property is purchased or acquired by the controlling business or the calendar year in which the
assessed property becomes part of a certified project, whichever is last to occur; provided,
further, that no such written offer from a municipality shall be considered to be binding as
aforesaid unless and until it is authorized.

Notwithstanding anything to the contrary in section 3F, a municipality may offer a
special tax assessment to a controlling business without a certified project, provided that (i) the
municipality shall make a formal determination that the controlling business is making an
investment that will contribute to economic revitalization of the municipality and significantly
increase employment opportunities for residents of the municipality; (ii) the municipality shall
apply to the EACC for approval of the special tax assessment; and (iii) the EACC shall make a
formal finding, based on information presented by the municipality and incorporated into its
minutes, that the special tax assessment is reasonably necessary to enable the controlling
business’s investment and will further the public purpose of encouraging increased industrial and
commercial activity in the commonwealth.

SECTION 23. Section 63 of said chapter 23A, as so appearing, is hereby amended by
striking out subsections (a) and (b) and inserting in place thereof the following 2 subsections:-

(a) There shall be established within the executive office of housing and economic
development a MassWorks infrastructure program: (i) to issue public infrastructure grants to
municipalities and other public instrumentalities for design, construction, building, land
acquisition, rehabilitation, repair and other improvements to publicly-owned infrastructure
including, but not limited to, sewers, utility extensions, streets, roads, curb-cuts, parking, water
treatment systems, telecommunications systems, transit improvements and pedestrian and
bicycle ways; (ii) for commercial and residential transportation and infrastructure development,
and rehabilitation, community development projects, and small town transportation projects
authorized under subsection (e); provided, however, that projects supporting smart growth as
defined by the state's sustainable development principles shall be preferred; or (iv) to match
other public and private funding sources to build or rehabilitate transit-oriented housing located
within .5 miles of a commuter rail station, subway station, ferry terminal, or bus station, at least
25 per cent of which shall be affordable.

(b) Eligible public infrastructure projects authorized by the preceding paragraph (a)(i)
shall be located on public land or on public leasehold, right-of-way or easement. A project that
uses grants to municipalities for public infrastructure provided by this section shall be procured
by a municipality in accordance with chapter 7, section 39M of chapter 30, chapter 30B and
chapter 149.

SECTION 24. Said chapter 23A is hereby further amended by adding the following
section:-

Section 65. (a) The secretary of housing and economic development, hereinafter referred
to as the secretary, shall establish a Massachusetts financial services advisory council, hereinafter
referred to as the council, within the executive office of housing and economic development. The
council’s mission shall be to advise the governor on policies, strategies, and initiatives designed
to preserve and advance the competitiveness and leadership of the state’s financial services
industry, including, but not limited to, the banking, investment management, and insurance
sectors.

(b) The council shall consist of 15 members: the secretary, who shall serve as chair; the
chairs of the joint committee on economic development and emerging technologies; the chairs of
the joint committee on financial services; the commissioner of higher education; the executive
director of the office of international trade and investment; and 8 representatives of the business
community appointed by the secretary; provided, that not fewer than 2 business representatives
shall be appointed from each of the following sectors: banking, investment management, and
insurance; provided further, that not less than 1 business representative shall be appointed from a
company whose headquarters is located in suffolk, middlesex, essex, norfolk or worcester
county; provided further, that not less than 1 business representative shall be appointed from a
company whose headquarters is located in hampshire, hampden, franklin or berkshire county;
and provided further, that not less than 1 business representative shall be appointed from a
section 25. Section 1 of chapter 23G of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by inserting after the definition of “Economic development project” the following definition:

“Equity investments”, investments that result in the agency holding a controlling ownership interest in any company; any membership interest that constitutes controlling voting rights in any company; any controlling interest in real estate or other assets; any transaction which in substance falls into any of these categories even though it may be structured as some other form of business transaction; and includes an equity security; provided, however, that the term “equity investments” does not include any of the foregoing if the interest is taken as security for a loan.

section 26. Said section 1 of said chapter 23G, as so appearing, is hereby further amended by inserting after the definition of “Financing document” the following definition:-

“Gateway municipality”, a gateway municipality as defined in section 3A of chapter 23A.

section 27. Said section 1 of said chapter 23G, as so appearing, is hereby further amended by inserting after the definition of “Sponsor” the following definition:-

“Transformative development”, redevelopment on a scale and character capable of catalyzing significant follow-on private investment, leading over time to transformation of an entire downtown or urban neighborhood, and consistent with local plans. Transformative development may involve major investment in new construction, rehabilitation and adaptive reuse, or multiple smaller investments on a sustained basis.

section 28. Said chapter 23G is hereby further amended by adding the following section:-

Section 46. (a) There shall be established and set up on the books of the commonwealth a separate fund to be known as the Transformative Development Fund within the Massachusetts Development Finance Agency. In carrying out its duties under this section, the agency shall have
the power and authority to utilize the fund, as provided in this section, to make equity
investments and provide technical assistance to revitalize and support residential, commercial,
industrial and institutional development, or any mix of such uses, and provide financial
assistance to promote collaborative workspaces in gateway municipalities. The fund shall be
administered and managed by a fund director, who shall be appointed by the executive director.
The agency may adopt such guidelines as are necessary to implement the purposes of the
program. The fund may coordinate with other agencies and instrumentalities of the
commonwealth to effectuate the purposes of this section.

(b) The liabilities and obligations of the fund shall not extend beyond the monies which
are deposited in the fund and shall not constitute a debt or pledge of the faith and credit of the
commonwealth or any subdivision thereof.

(c) Moneys in or received for the fund may be deposited with and invested by any
institution as may be designated by the treasurer of the agency at the treasurer’s sole discretion
and paid as the fund director shall direct. Any return on investment received by the fund as a
result of these deposits and the agency’s equity investments shall be deposited and held for the
use and benefit of the fund. The treasurer of the agency may make payments from such deposit
accounts for use in accordance with the provisions of this section. The agency may be
reimbursed annually from the fund for all reasonable and necessary direct costs and expenses
incurred with its administration, management and operation of the fund, including reasonable
staff time and out-of-pocket expenses and the reasonable administrative costs.

(d) The fund shall be eligible to apply for and accept subventions, grants, loans,
advances and contributions from any source, of money, property, labor, or other things of value,
to be held, used and applied in furtherance of the purposes articulated herein.

(e) The agency shall use the fund to make equity investments in property that the agency
has determined has the potential to constitute transformative development in 1 or more gateway
municipalities. With respect to any property acquired by the fund, the agency may pledge its
ownership interest, physical assets held by the ownership entity, or any portion of the anticipated
gross revenue resulting from the fund’s equity investments, to secure loans related to
development of the property. The agency may not cross-collateralize the fund’s investments in
such property.

(f) The fund director shall allocate a portion of the original capitalization of the fund, not
to exceed 20 per cent to provide technical assistance to revitalize and support development in
gateway municipalities, utilizing any or all of the following methods of providing such
assistance: (i) grants to support the hiring of professional staff or professional services by a
gateway municipality or any instrumentality thereof; (ii) reimbursement for professional staff
employed by the agency and imbedded in a gateway municipality; (iii) grants to pay for third-
party professional services managed by the agency; and (iv) any other variation on the provision of technical assistance that is consistent with the purposes of this section.

(g) At its discretion, the agency may allocate the fund’s technical assistance through a competitive process using criteria that include, without limitation, the existence of a long-term economic development strategy, commitment to effective use of the agency’s technical assistance by the municipality and other local partners, and the potential for transformative development in the gateway municipality.

(h) The fund director shall allocate a portion of the original capitalization of the fund to support the development in gateway municipalities of collaborative workspaces to spur innovative and creative business growth and economic activity and assist with the redevelopment of underutilized buildings. The program shall: (i) promote the creation of spaces, known as collaborative workspaces, by providing financial assistance for capital investments in underutilized buildings; (ii) foster collaboration and linkages among innovative and creative enterprises by providing central locations for such businesses or individuals to work in an environment designed to promote sharing of resources, experience and expertise; (iii) support partnerships between municipalities, property owners and businesses to establish such collaborative workspaces; and (iv) require such collaborative workspace to provide shared space which promotes the interaction, socialization and coordination among tenants through the clustering of multiple businesses or individuals within the collaborative workspace. The agency shall, through grants, contracts, or loans, administer the program for the purpose of facilitating collaborative, co-working space to address a regional market demand for affordable work environments that support communication, information sharing and networking opportunities.

(i) Loans or grants made under this program may be made to property owners or collaborative workspace operators for building improvements which will be utilized by the collaborative workspace participants, provided that such use of the fund results in corresponding private investment that matches or exceeds the grants from the fund. In the case of a grant, any participating property owner or collaborative workspace operator must at least match the fund’s investment. In connection with any loan, the agency must reasonably anticipate that its loan will leverage additional private investment in the property.

(j) The agency shall solicit applications for financial assistance that promote collaborative workspaces through a request for proposals. The agency shall establish criteria for the submission of applications; provided, however, that the applications, at a minimum, shall include: (i) a description of the parties involved in the project, including the professional expertise and qualifications of the principals; (ii) a description of the scope of work that shall be undertaken by each party involved in the project; (iii) the proposed budget, including verification of funding from other sources; (iv) a statement of the project objective, including specific information on how the project shall promote the use of the space as collaborative, shared space; (v) a statement that sets forth the implementation plan, the facilities and resources available or
needed for the project, and the proposed commencement and termination dates of the project;
(vi) a description of the expected significance of the project, including a description of the
market demand for the type of workspace proposed in the region that the space will be located
and the number of businesses or individuals that will be served as a result of the project; and (vii)
any other information that the agency shall deem necessary. The agency shall also establish
guidelines for the review and approval of applications that include preferences for proposals that
(i) redevelop at least 10,000 square feet in existing properties located in the downtown area of a
gateway city; (ii) dedicate at least 25 per cent of accessible space to collaborative use; and (iii)
support a cluster of at least 15 separate occupants.

(k) The agency shall enter into an agreement with each collaborative workspace operator
that receives a grant or loan or enters into a contract under this section (i) on performance
measures and indicators that shall be used to evaluate the performance of the collaborative
workspace operator in carrying out the activities described in their application; or (ii) any other
indicators determined to be necessary to evaluate the performance of the eligible entity. Each
collaborative workspace operator shall submit an annual report for the agency’s review for the
duration of the collaborative workspace operation. The agency shall enter into an agreement with
each property owner that receives a grant or loan or enters into a contract under this section on
use of funds and timeframe for use of funds.

(l) The agency shall identify and maintain a list of redevelopment projects within
gateway municipalities with the greatest potential to provide substantial local economic growth,
job creation, neighborhood revitalization or abandoned and underutilized property reuse. In its
investigation, the agency shall prioritize redevelopment projects that can commence promptly
after identification. The agency shall outline the economic opportunities at such project sites,
describe marketable site uses and the benefits of investing in the redevelopment project. The
agency shall also describe current impediments facing each identified redevelopment project, and
outline particular policies and programs in place that provide technical assistance, financing
options, permitting aid or other incentives to pursue redevelopment options.

(m) The agency shall, in coordination with the executive office of housing and economic
development, submit an annual report to the clerks of the house and senate who shall forward the
report to the house and senate committees on ways and means, the joint committee on economic
development and emerging technologies and the joint committee on labor and workforce
development on or before December 31. The report shall include a current assessment of the
progress of each project funded through the collaborative workspace program and the progress of
the participants in the program.

SECTION 29. Subsection (a) of section 2MMM of chapter 29 of the General Laws, as
appearing in the 2012 Official Edition, is hereby amended by striking out the second and third
sentences and inserting in place thereof the following 2 sentences:-
The department of higher education shall hold the Pipeline Fund in an account or accounts separate from other funds or accounts. Amounts credited to the Pipeline Fund shall be used by the commissioner of higher education, in consultation with the science, technology, engineering, and mathematics advisory council, established by section 217 of chapter 6.

SECTION 30. Said chapter 29 is hereby further amended by inserting after section 2KKKK the following section:-

Section 2LLLL. (a) There shall be established and set upon the books of the commonwealth a separate fund to be known as the Advanced Manufacturing and Information Technology Training Trust Fund, hereinafter called the fund. The purpose of the fund shall be to establish and support training and education programs that address the workforce shortages of the advanced manufacturing and information technology industries in the commonwealth to help meet the workforce and talent pipeline needs of employers. The fund shall be administered by the Commonwealth Corporation who shall make expenditures from the fund, without further appropriation; provided, however, that not more than 10 per cent of the amount held in the fund in any 1 year shall be used by the Commonwealth Corporation for the combined cost of program administration, technical assistance to grantees and program evaluation

(b) Monies in the fund shall be expended on programs that have 2 or more of the following purposes, with a focus on aligning expenditures with industry needs:

(1) identify, support or establish, collaborative regional partnerships, including but not limited to, employers, workforce development and education organizations and economic development officials in every region of the state where manufacturers have a presence or where the information technology industry and related occupations demonstrate demand;

(2) address critical workforce shortages in advanced manufacturing or information technology;

(3) improve employment in the manufacturing or information technology industries for low-income individuals, women and minorities;

(4) provide training, educational or career ladder services for currently employed or unemployed manufacturing and information technology workers who are seeking new positions or responsibilities within the manufacturing or information technology industry;

(5) develop strong career awareness and advising programs for kindergarten through grade 12, postsecondary, disconnected youth, underemployed workers and unemployed adults;

(6) increase support for internship and apprentice training;

(7) boost industry-relevant instructor capacity for high school and postsecondary programs; and
(8) direct support for succession planning, worker retention and up-skilling strategies for older and incumbent workers.

(9) to facilitate the purchase of manufacturing related equipment by vocational technical high schools. ; and (10) establish research and demonstration projects for training entry-level employees in the work environment for upward mobility through the use of high intensity training methodologies to determine the most likely successful training models to provide upward mobility.

(c) The Commonwealth corporation shall establish a competitive grant process for funds expended on programs under subsection (b). Eligible applicants shall include: employers and employer associations; local workforce investment boards; labor organizations; joint labor-management partnerships; community-based organizations; institutions of higher education; kindergarten through grade 12 and vocational education institutions; private for-profit and non-profit organizations providing education and workforce training, one-stop career centers; local workforce development entities; and any partnership or collaboration between eligible applicants. Expenditures from the fund for such purposes shall complement and not replace existing local, state, private, or federal funding for training and educational programs.

(d) A grant proposal submitted under subsection (c) shall include, but not be limited to:

(1) a plan that defines specific goals for advanced manufacturing or information technology workforce training and educational improvements;

(2) the evidence-based programs the applicant shall use to meet the goals;

(3) a budget necessary to implement the plan, including a detailed description of any funding or in-kind contributions the applicant or applicants will be providing in support of the proposal;

(4) any other private funding or private sector participation the applicant anticipates in support of the proposal; and

(5) the proposed number of individuals who would be enrolled, complete training and be placed into employment in the targeted industries.

(e) The Commonwealth Corporation shall, in consultation with the executive office of housing and economic development, executive office of labor and workforce development, department of higher education and the Massachusetts technology collaborative, develop guidelines for an annual review of the progress being made by each grantee. Each grantee shall participate in any evaluation or accountability process implemented by or authorized by the Commonwealth Corporation. The Commonwealth Corporation shall file annual reports for the duration of the programs with the chairs of the house and senate committees on ways and means, the chairs of the joint committee on labor and workforce development, the chairs of the
joint committee on community development and small business and the chairs of the joint
commitee on economic development and emerging technologies, on or before January 1;
provided further, the report shall include an overview of the activities of the programs, the
number of participants in the programs, and the employment outcomes in the programs.

(f) The Commonwealth Corporation shall, in consultation with the executive office of
education, shall evaluate and report on the status of vocational-technical schools, including but
not limited to a recommendation on whether the current training programs are adequately
focused on the high-growth sectors of the Massachusetts economy or occupations with the best
job prospects for those entering the workforce and the funding needs including capital
improvements, investments and instructional equipment needed to focus vocational education
programs towards high-growth industries.

SECTION 31. Chapter 40 of the General Laws is hereby amended by striking out section
59, as so appearing, and inserting in place thereof the following section:-

Section 59. Notwithstanding any general or special law to the contrary, any city or town
by vote of its town meeting, town council, or city council with the approval of the mayor where
required by law, on its own behalf or in conjunction with one or more cities or towns, and
pursuant to regulations issued by the economic assistance coordinating council established under
section 3B of chapter 23A, may adopt and execute a tax increment financing agreement
hereinafter referred to as a TIF agreement, and do any and all things necessary thereto; provided,
however, that the TIF agreement:

(i) includes a description of the parcels to be included in the agreement; provided,
however, that the parcels are wholly within an economic target area or an area presenting
exceptional opportunities for increased economic development, as defined by section 3D of
chapter 23A and as may be defined further by regulations adopted by the economic assistance
coordinating council; provided, further, that in the case of a TIF area that includes parcels
located in one or more city or towns, the areas included in the TIF agreement shall be contiguous
areas of such cities or towns;

(ii) describes in detail all construction and construction-related activity, public and
private, contemplated for such TIF agreement as of the date of adoption of the TIF agreement;
provided, however, that in the case of public construction as aforesaid, the TIF agreement shall
include a detailed projection of the costs thereof and a betterment schedule for the defrayal of
such costs; provided, further, that the TIF agreement shall provide that no costs of such public
constructions shall be recovered through betterments or special assessments imposed on any
party which has not executed an agreement in accordance with the provisions of clause (v); and
provided, further, that in the case of private construction as aforesaid, the TIF agreement shall
include the types of industrial and commercial developments which are projected to occur within
such TIF area, with documentary evidence of the level of commitment therefore, including but
not limited to architectural plans and specifications as required by said regulations;

(iii) authorizes tax increment exemptions from property taxes, under clause 51 of section
5 of chapter 59, for a specified term not to exceed 20 years, for any parcel of real property which
is included in a TIF agreement; provided, however, that the TIF agreement shall specify the level
of the exemptions expressed as exemption percentages, not to exceed 100 per cent to be used in
calculating the exemptions for the parcel, and for personal property situated on that parcel, as
provided under said clause 51 of said section 5 of said chapter 59; provided, further, that the
exemption for each parcel of real property shall be calculated using an adjustment factor for each
fiscal year of the specified term equal to the product of the inflation factors for each fiscal year
since the parcel first became eligible for an exemption under this clause; provided, further that
the inflation factor for each fiscal year shall be a ratio;

(a) the numerator of which shall be the total assessed value of all parcels of commercial
and industrial real estate that are assessed at full and fair cash value for the current fiscal year
minus the new growth adjustment for the current fiscal year attributable to the commercial and
industrial real estate as determined by the commissioner of revenue under subsection (f) of
section 21C of chapter 59; and

(b) the denominator of which shall be the total assessed value for the preceding fiscal
year of all the parcels included in the numerator; provided, however, that the ratio shall not be
less than 1;

(iv) establishes a maximum percentage of the costs of any public construction, referenced
in clause (ii) and initiated subsequent to the adoption of the TIF agreement, that can be recovered
through betterments or special assessments against any parcel of real property eligible for tax
increment exemptions from property taxes pursuant to clause (iii) during the period of such
parcel’s eligibility for exemption from annual property taxes pursuant to clause 51 of section 5 of
chapter 59, notwithstanding the provisions of chapter 80 or any other general or special law
authorizing the imposition of betterments or special assessments;

(v) includes: (a) all material representations of the parties which served as the basis for
the descriptions contained in the TIF agreement in accordance with the provisions of clause (ii);
(b) a detailed recitation of the tax increment exemptions and the maximum percentage of the cost
of public improvements that can be recovered through betterments or special assessments
regarding such parcel of real property pursuant to clauses (iii) and (iv); (c) a detailed recitation of
all other benefits and responsibilities inuring to and assumed by the parties to such agreement;
and (d) a provision that such agreement shall be binding upon subsequent owners of such parcel
of real property;

(vi) delegates to one board, agency or officer of the city or town the authority to execute
the agreement in accordance with the provisions of clause (v);
(vii) is certified as an approved TIF agreement by the economic assistance coordinating council pursuant to section 3F of chapter 23A and regulations adopted by said council; provided, however, that the economic assistance coordinating council shall certify in its vote that the TIF agreement is consistent with the requirements of this section and section 3F of chapter 23A, and will further the public purpose of encouraging increased industrial and commercial activity in the commonwealth;

(viii) requires of an owner of a parcel pursuant to clause (v) to submit to the city or town clerk and the economic assistance coordinating council a report detailing the status of the construction laid out in the agreement; the current value of the property; and the number of jobs created to date as a result of the agreement; provided, however, that a report shall be filed every two years for the term of the tax increment exemption allowed under clause 51 of section 5 of chapter 59; and provided further, that a final report shall be filed in the final year of the exemption.

The board, agency or officer of the city or town authorized pursuant to clause (vi) to execute agreements shall forward to the board of assessors a copy of each approved TIF agreement, together with a list of the parcels included therein.

SECTION 32. Chapter 40J of the General Laws is hereby amended by inserting after section 6E½ the following section:-

Section 6H. There shall be established and set upon the books of the corporation a separate fund to be known as the Big Data Innovation and Workforce Fund, to which shall be credited the proceeds of any bonds or notes of the commonwealth issued for the purpose and any appropriations designated by the general court to be credited thereto. The corporation shall hold the fund in an account or accounts separate from other funds, including other funds established under this chapter. Amounts credited to the fund shall be available for expenditure by the corporation, without further appropriation, for any and all activities consistent with the provisions of this section and supportive of the purposes specified in this section as the corporation may determine are appropriate, including without limitation grants, contracts and loans. Amounts credited to the fund shall be expended or applied only with the approval of the executive director of the corporation upon consultation with the director of the John Adams innovation institute. Amounts credited to the fund shall be used to promote the use of big data, so-called, open data and analytics by, including, but not limited to: (i) bringing together academia, industry and public sector organizations to make recommendations regarding how to educate and prepare a workforce for careers in big data, including, but not limited to, through continuing education programs, advanced degree programs, and community college and STEM courses to close the skills gap; (ii) providing access to tools and technology to enable academia and industry to analyze open data sets to help identify and solve problems in transportation, public health, energy and other areas of public policy concern and to support economic development; and (iii) providing challenge grants that enable departments, agencies and
instrumentalities of the commonwealth that utilize big data to solve public policy concerns and to support economic development. The corporation shall support efforts to develop policies and guidelines to safeguard personally identifiable information.

SECTION 33. Subsection (a) of section 4 of chapter 40V of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by striking out clause (ii).

SECTION 34. Paragraph (1) of subsection (g) of section 6 of chapter 62 of the General Laws, as so appearing, is hereby amended by striking out the first paragraph and inserting in place thereof the following paragraph:-

A credit shall be allowed against the tax liability imposed by this chapter, to the extent authorized by the economic assistance coordinating council established in section 3B of chapter 23A, up to an amount equal to 50 per cent of such liability in any taxable year; provided, however, that the 50 per cent limitation shall not apply where the credit is refundable under paragraph (5): (i) for certified expansion projects and certified enhanced expansion projects, as defined in sections 3A and 3F of said chapter 23A, an amount up to 10 per cent, (ii) for certified manufacturing retention projects, as defined in said sections 3A and 3F of said chapter 23A, an amount up to 40 per cent of the cost of property that would qualify for the credit allowed by section 31A of chapter 63 if the property were purchased by a manufacturing corporation or a business corporation engaged primarily in research and development and used exclusively in a certified project as defined in said sections 3A and 3F of said chapter 23A; and, (iii) for certified job creation projects, as defined in said sections 3A and 3F of said chapter 23A, an amount up to $1,000 per job created, or up to $5,000 per job created in a gateway municipality as defined by section 3A of chapter 23A or within a city or town whose average seasonally adjusted unemployment rate, as reported by the executive office of labor and workforce development, is lower than the average seasonally adjusted unemployment rate of the commonwealth; provided, however, that the total award per project shall be no more than $1,000,000; and further provided that a credit under this clause (iii) shall be allowed only for the year subsequent to that in which the jobs are created. A lessee may be eligible for a credit pursuant to this subsection for real property leased pursuant to an operating lease. Notwithstanding any contrary provisions in section 3F of chapter 23A, if such property is disposed of or ceases to be in qualified use within the meaning of section 31A or ceases to be used exclusively in a certified project before the end of the certified project's certification period, or if a project's certification is revoked, the recapture provisions of subsection (e) of section 31A shall apply; the revocation shall take effect on the first day of the tax year in which a material variance or material misrepresentation occurred as determined by the EACC. If such property is disposed of after the certified project's certification period but before the end of such property's useful life, the recapture provisions of subsection (e) of section 31A shall apply. The expiration of a certified project's certification shall not require the application of the recapture provisions of subsection (e) of section 31A.
SECTION 35. The third paragraph of subsection (g) of said section 6 of said chapter 62, as so appearing, is hereby amended by striking out the fourth sentence and inserting in place thereof the following sentence:- To the extent applicable, paragraph (2) of section 3F of said chapter 23A shall apply to tax benefits awarded under this section.

SECTION 36. Said subsection (g) of said section 6 of said chapter 62, as so appearing, is hereby further amended by striking out paragraph (2) and inserting in place thereof the following paragraph:-

(2) Any taxpayer entitled to a credit under this subsection for any taxable year may, to the extent authorized by the economic assistance coordinating council established in section 3B of chapter 23A, carry over and apply to the tax for any one or more of the next succeeding ten taxable years, the portion, as reduced from year to year, of those credits which exceed the tax for the taxable year; provided, however, that in no event shall the taxpayer apply the credit to the tax for any taxable year beginning more than five years after the certified project or economic opportunity area ceases to qualify as such under the provisions of chapter 23A. Notwithstanding the foregoing, the EACC may limit or restrict carry-over of credits as set forth in paragraph (5) of section 3F of said chapter 23A.

SECTION 37. Said subsection (g) of said section 6 of said chapter 62, as so appearing, is hereby further amended by striking out paragraph (5) and inserting in place thereof the following paragraph:-

(5) If a credit allowed under clauses (ii) and (iii) of paragraph 1 for a certified manufacturing retention project or a certified job creation project exceeds the tax otherwise due under this chapter, 100 per cent of the balance of such credit may, at the option of the taxpayer and to the extent authorized by the economic assistance coordinating council, be refundable to the taxpayer. Such refund shall be for the taxable year in which the qualified property giving rise to that credit is placed in service, in the case of a manufacturing retention project, or for the taxable year subsequent to the year in which the required jobs are added, in the case of a job creation project. If such credit balance is refunded to the taxpayer, the credit carryover provisions of paragraph (2) shall not apply.

SECTION 38. Said section 6 of said chapter 62, as so appearing, is hereby further amended by striking out, in line 843, the figure “$5,000,000” and inserting in place thereof the following figure:- $10,000,000.

SECTION 39. Said section 6 of said chapter 62 is hereby further amended by striking out, the figure “$10,000,000”, inserted by section 38, and inserting in place thereof the following figure:- $5,000,000.
SECTION 40. Said section 6 of said chapter 62, as so appearing, is hereby further amended by striking out, in line 848, the figure “$5,000,000” and inserting in place thereof the following figure: $10,000,000.

SECTION 41. Said section 6 of said chapter 62 is hereby further amended by striking out the figure “$10,000,000”, inserted by section 40 and inserting in place thereof the following figure: $5,000,000.

SECTION 42. Said section 6 of said chapter 62, as appearing in the 2012 Official Edition, is hereby further amended by adding the following subsection:-

(s) (1) As used in this subsection, the following words shall, unless the context clearly requires otherwise, have the following meanings:-

“Business”, a profession, sole proprietorship, trade partnership, corporation, general partnership, limited liability company, limited partnership, joint venture, business trust, public benefit corporation, non-profit entity or other business entity.

“Gateway municipality”, a gateway municipality as defined in section 3A of chapter 23A.

“Qualifying business”, a business which: (a) has its principal place of business in the commonwealth; (b) has at least 50 per cent of its employees located in the business’s principal place of business; (c) has a fully developed business plan that includes all appropriate long and short term forecasts and contingencies of business operations, including research and development, profit, loss and cash flow projections and details of angel investor funding; (d) employs 20 or fewer full-time employees at the time of the taxpayer investor’s initial qualifying investment as provided for in paragraph (2); (e) has a federal tax identification number; and (f) has gross revenues equal to or less than $500,000 in the fiscal year prior to eligibility.

“Qualifying investment”, a monetary investment that is at risk and not secured or guaranteed; provided, however, that a “qualifying investment” shall not include venture capital funds, hedge funds and commodity funds with institutional investors, or investments in a business involved in retail, real estate, professional services, gaming or financial services.

“Taxpayer investor”, accredited investors, as defined by the United States Securities and Exchange Commission pursuant to section 2(15)(ii) of the Securities Act of 1933, 15 U.S.C. section 77b(15)(ii), and who is not the principal owner of the qualifying business who is involved as a full-time professional activity.

(2) A taxpayer investor who makes a qualifying investment in a qualifying business shall be allowed a credit against the taxes imposed by this chapter in an amount equal to 20 per cent of the amount of the taxpayer’s qualifying investment. A taxpayer investor who makes a qualifying investment in a qualifying business with its principal place of business located in a gateway municipality shall be allowed a credit against the taxes imposed by this
chapter in an amount equal to 30 per cent of the amount of the taxpayer’s qualifying investment. Taxpayer investors may invest up to $125,000 per qualifying business per year with a $250,000 maximum for each qualifying business. The total of all tax credits available to a taxpayer investor under this subsection and section 38GG of chapter 63 shall not exceed $50,000 in any 1 tax year.

(3) Qualifying investments may be used by a qualifying business for the following purposes: (a) capital improvements; (b) plant equipment; (c) research and development; and (d) working capital. Qualifying investments shall not be used to: pay dividends, fund or repay shareholders’ loans, redeem shares, repay debt or pay wages or other benefits of the taxpayer investor.

(4) The credits allowed under paragraph (2) may be taken against income tax due in either the tax year of the initial investment or in any of the 3 subsequent taxable years. Any amount of the tax credit that exceeds the tax due for a taxable year may be carried forward by the taxpayer investor to any of the 3 subsequent taxable years. If the qualifying business ceases to have its principal place of business in the commonwealth within such 3 year period, the taxpayer investor shall not claim any further credits and shall repay the total amount of credits claimed to the commonwealth.

(5) The commissioner of revenue, in consultation with the executive office of housing and economic development, shall authorize annually, for the 2 year period beginning January 1, 2015, and ending December 31, 2018, pursuant to this subsection together with section 38GG of chapter 63, an amount not to exceed $5,000,000 per year for the credits allowed.

(6) The executive office of housing and economic development, in consultation with the commissioner of revenue, shall authorize, administer and determine eligibility for this tax credit and allocate the credit in accordance with the standards and requirements as set forth in regulations promulgated pursuant to this subsection. The executive office of housing and economic development shall allocate the total available tax credit among as many qualified commonwealth businesses as fiscally feasible with the goal of creating and maintaining jobs in the commonwealth.

(7) The commissioner of revenue and the executive office of housing and economic development shall promulgate regulations necessary to carry out this subsection.

SECTION 42A. Section 21 of chapter 62C of the General Laws is hereby amended by striking out, in lines 158 to 160, inclusive, the words “Joint Enforcement Task Force on the Underground Economy and Employee Misclassification, established by Executive Order 499,” and inserting in place thereof the following words: - council on the underground economy established by section 25 of chapter 23.
SECTION 43. Said section 6 of said chapter 62, as so appearing, is hereby further amended by adding the following subsection:-

(t)(1) As used in this subsection the following words shall, unless the context clearly requires otherwise, have the following meanings:-

“Advertising and public relations expenditure”, costs incurred within the commonwealth by an eligible theater production for goods or services related to the marketing, public relations, creation and placement of print, electronic, television, billboards and other forms of advertising to promote the eligible theater production.

“Broadway tour launch”, a live stage production that, in its original or adaptive version, is performed in a qualified production facility and opens its United States tour the commonwealth.

“Eligible theater production”, a live stage musical or theatrical production or tour being presented in a qualified production facility that is either: (a) a pre-Broadway production, (b) a pre Off-Broadway production, or (c) a Broadway tour launch; and is doing business with a commonwealth-based theater venue, theater company, theater presenter or producer.

“Eligible theater production certificate”, a certificate issued by the office certifying that the production is an eligible theater production, which meets the requirements of this subsection.

“Office”, the Massachusetts office of travel and tourism.

“Payroll”, salaries, wages, fees and other compensation including related benefits for services performed and costs incurred within the commonwealth; provided, that “payroll” shall be limited to the first $100,000 paid to or received on behalf of each employee of an eligible theater production in each taxable year.

“Pre-Broadway production”, a live stage production that, in its original or adaptive version, is performed in a qualified production facility and has a presentation scheduled for New York City’s Broadway theater district within 12 months of its presentation in the commonwealth.

“Pre-Off Broadway production”, a live stage production that, in its original or adaptive version, is performed in a qualified production facility and has a presentation scheduled for New York City’s Off-Broadway theater district within 12 months of its presentation in the commonwealth.

“Production and performance expenditures”, a contemporaneous exchange of cash or cash equivalent for goods or services related to development, production, performance or operating expenditures incurred within the commonwealth by an applicant on behalf of an eligible theater production, including, but not limited to, expenditures for design, construction
and operation, including sets, special and visual effects, costumes, wardrobes, make-up and
accessories, sound, lighting and staging, payroll, advertising and public relations expenditures,
facility costs, rentals, per diems, accommodations and other related costs.

“Qualified production facility”, a facility located within the commonwealth, in which live
theatrical productions are, or are intended to be, exclusively presented, and which contains at
least 1 stage, a seating capacity of 600 or more seats, and dressing rooms, storage areas and other
ancillary amenities necessary for the presentation of an eligible theater production.

(2) There shall be established a live theater tax credit under which a taxpayer engaged
in the production of an eligible theater production may be eligible. The purpose of the credit
shall be to support the expansion of pre-Broadway and pre-Off Broadway live theater and
Broadway tour launches and to promote the development and growth of live theater in the
commonwealth.

(3) A taxpayer that receives an eligible theater production certificate shall be allowed
a tax credit equal 25 per cent of the total production and performance expenditures for the
eligible theater production, when the total production budget of the eligible theater production is
equal to or greater than $100,000; provided, that such credits shall only be allowable for
production costs certified by the commissioner and directly attributable to activities in the
commonwealth; and provided further, that no amount of state funds, state loans or state
guaranteed loans received by the taxpayer shall be included for the purposes of calculating any
costs, budget or credits pursuant to this subsection.

(4) The total cumulative value of the tax credit authorized pursuant to this subsection
and section 38HH of chapter 63 shall not exceed $3,000,000 annually.

(5) The tax credit authorized pursuant to this subsection shall be allowed against the
taxes due for the taxable year in which the credit is earned. Any amount of the credit that
exceeds the taxes due for a taxable year may be carried forward by the taxpayer for not more
than 5 subsequent taxable years, as reduced from year to year.

(6) Credits allowed to any pass-through tax entity shall be passed through
respectively to persons designated as partners, members or owners of such entities on a pro rata
basis or pursuant to an executed agreement among such persons documenting an alternate
distribution method without regard to their sharing of other tax or economic attributes of such
entity.

(7) (i) All or any portion of the tax credits issued in accordance with this subsection may
be transferred, sold or assigned to other taxpayers with a tax liability under this chapter or
chapter 63. Any tax credit that is transferred, sold or assigned and taken against taxes imposed by
this chapter or said chapter 63 shall not be refundable. Any amount of the tax credit that exceeds
the tax due for a taxable year may be carried forward by the transferee, buyer or assignee to any
of the 5 subsequent taxable years from which a certificate is initially issued by the department of
revenue..

(ii) An owner or transferee desiring to make a transfer, sale or assignment shall submit to
the commissioner a statement which describes the amount of tax credit for which the transfer,
sale or assignment of tax credit is eligible. The owner or transferee shall provide to the
commissioner information as the commissioner may require for the proper allocation of the
credit. The commissioner shall provide to the taxpayer a certificate of eligibility to transfer, sell
or assign the tax credits. The commissioner shall not issue a certificate to a taxpayer that has an
outstanding tax obligation with the commonwealth in connection with any eligible theater
production for any prior taxable year. A tax credit shall not be transferred, sold or assigned
without a certificate.

(8) (i) Prior to the debut performance of, an applicant for the tax credit authorized by
this subsection shall properly prepare, sign and submit to the office an application for initial
certification of the theater production. The application shall be in such form as the office, in
consultation with the department of revenue, shall prescribe, and shall require the submission of
such information and data as the office deems reasonably necessary for the proper evaluation and
administration of the application, including, but not limited to, information about the applicant,
the applicant’s business partners, the eligible theater production for which an initial theater
production certification is being sought, the qualified production facility in which the production
will be presented and any plans to present the production in New York City’s Broadway or Off-
Broadway theater districts. The office shall review the completed application and determine
whether the production: (A) will be presented in a qualified production facility; (B) is a pre-
Broadway, pre-Off Broadway or Broadway tour launch production; and (C) meets any other
criteria the office may reasonably require for an initial theater production certification.

(ii) If the initial certification is granted, the office shall issue a notice of initial
certification of the eligible theater production to the applicant and to the commissioner. The
notice shall contain, at a minimum: (A) a unique identification number; (B) a clear explanation
that such notice provides only an initial certification, with final certification as an eligible theater
production conditional upon further review; and (C) a clear explanation that the notice does not
grant or convey any benefit, including, but not limited to, the tax credit authorized by this
subsection.

(9) (i) Upon completion of an eligible theater production which has received an initial
certification pursuant to paragraph (9), an applicant shall properly prepare, sign and submit to the
office a final application for an eligible theater production certificate. The final application shall,
at a minimum, contain a cost report and an accountant’s certification, which shall be a
certification of the accuracy of all information included in the cost report, signed by an
individual authorized to engage in the practice of public accountancy in the commonwealth. If
the office determines that the production is in fact an eligible theater production and meets all
other requirements of this subsection for an eligible theater production certificate, it shall
forward a copy of such certificate, along with the final application, to the commissioner.

(ii) The commissioner shall review the office’s awarding of an eligible theater production
certificate pursuant to clause (i). Upon approval of said certificate, the commissioner shall
certify those production and performance expenditures for which the applicant may receive the
tax credit pursuant to this subsection, and calculate the amount of said credit. The commissioner
shall then issue to the applicant: (A) an eligible theater production certificate, and (B) a
certificate stating the amount of the tax credit allowed pursuant to this subsection, each of which
shall reference the unique identification number issued pursuant to paragraph (8). The
commissioner may rely, without independent investigation, upon the accountant’s certification
for the purposes of confirming the accuracy of the information provided in the cost report and
calculating the amount of said credit.

(10)(i) An eligible theater production certificate may be revoked by the office, after an
independent investigation and determination that representations made by an applicant in either
the initial certification process or final certification process are materially at variance with the
conduct of the applicant following certification pursuant to paragraph (8) or (9).

(ii) Revocation shall take effect on the first day of the taxable year in which the office
determines that a material variance commenced. The commissioner shall, as of the effective date
of the revocation, disallow any credit allowed pursuant to this subsection. The amount of any
credit improperly provided shall be added back as additional taxes due in the year in which the
credit was first allowed; provided, however, that in the event that the credit has been transferred
pursuant to paragraph (7), the additional taxes shall be assessed against the original applicant for,
and recipient of, the credit and shall not be assessed against any transferee.

(12) The office, in consultation with the commissioner, shall promulgate such rules
and regulations in accordance with, and necessary for the administration of, this subsection,
which shall include regulations to recapture the value of any tax credit allowed.

SECTION 44. Subsection (a) of section 38N of chapter 63, as so appearing, is hereby
amended by striking out the first paragraph and inserting in place thereof the following
paragraph:-

A corporation subject to tax under this chapter that participates in a certified project, as
declared in sections 3A and 3F of chapter 23A, may take a credit against the excise imposed by
this chapter to the extent authorized by the economic assistance coordinating council established
by section 3B of said chapter 23A, in an amount not to exceed 50 per cent of such liability in a
taxable year; provided, however, that the 50 per cent limitation shall not apply if the credit is
refundable under subsection (b): (i) for certified expansion projects and certified enhanced
expansion projects, as defined in said sections 3A and 3F of said chapter 23A, an amount up to
10 per cent; (ii) for certified manufacturing retention projects, as defined in said sections 3A and

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3F of said chapter 23A, an amount up to 40 per cent of the cost of any property that would qualify for the credit allowed by section 31A if the property were purchased by a manufacturing corporation or a business corporation engaged primarily in research and development and is used exclusively in a certified project, as defined in said sections 3A and 3F of said chapter 23A; and, (iii) for certified job creation projects, as defined in said sections 3A and 3F of said chapter 23A, an amount up to $1,000 per job created, or up to $5,000 per job created in a gateway municipality as defined by section 3A of chapter 23A or within a city or town whose average seasonally adjusted unemployment rate, as reported by the executive office of labor and workforce development, is lower than the average seasonally adjusted unemployment rate of the commonwealth; provided, however, that the total award per project shall be no more than $1,000,000; and further provided that a credit under this clause (iii) shall be allowed only for the year subsequent to that in which the jobs are created. A lessee may be eligible for a credit under this subsection for real property leased under an operating lease.

SECTION 45. The fourth paragraph of subsection (a) of said section 38N of chapter 63 of the General Laws, as so appearing, is hereby amended by striking out the fourth sentence and inserting in place thereof the following sentence: - To the extent applicable, subsection (2) of section 3F of said chapter 23A shall apply to tax benefits awarded under this section.

SECTION 46. Said section 38N of said chapter 63, as so appearing, is hereby further amended by striking out subsection (b) and inserting in place thereof the following subsection: - (b) If a credit allowed under clauses (ii) and (iii) of subsection (a) for certified manufacturing retention projects and certified job creation projects exceeds the tax otherwise due under this chapter, 100 per cent of the balance of such credit may, at the option of the taxpayer and to the extent authorized pursuant to the economic assistance coordinating council, be refundable to the taxpayer for the taxable year in which qualified property giving rise to that credit is placed in service, in the case of a manufacturing retention project, or for the taxable year subsequent to the year in which the required jobs are added, in the case of a job creation project. If such credit balance is refunded to the taxpayer, the credit carryover provisions of subsection (d) shall not apply. The amount of credit eligible to be refunded shall be determined without regard to the limitations in subsections (a) and (c).

SECTION 47. Said chapter 63 is hereby further amended by striking out section 38O, as so appearing, and inserting in place thereof the following section: - Section 38O. A corporation whose excise under this chapter is based on net income may, in determining such net income, deduct an amount equal to 10 per cent of the cost of renovating an abandoned building that is either located within an economic target area as defined by section 3A of chapter 23A, or part of a certified project as defined by section 3A of chapter 23A.
SECTION 48. Section 38BB of chapter 63, as so appearing, is hereby amended by striking out, in line 43, the figure $5,000,000 and inserting in place thereof the following figure:- $10,000,000.

SECTION 49. Said section 38BB of said chapter 63 is hereby amended by striking out the figure $10,000,000, inserted by section 48, and inserting in place thereof the following figure:- $5,000,000.

SECTION 50. Said section 38BB of chapter 63, as so appearing, is hereby further amended by striking out, in line 48, the figure $5,000,000 and inserting in place thereof the following figure:- $10,000,000.

SECTION 51. Said section 38BB of chapter 63, as so appearing, is hereby further amended by striking out the figure $10,000,000, inserted by section 50, and inserting in place thereof the following figure:- $5,000,000.

SECTION 52. Said chapter 63 is hereby further amended by inserting after section 38FF the following section:-

Section 38GG. (a) As used in this subsection, the following words shall, unless the context clearly requires otherwise, have the following meanings:-

“Business”, a profession, sole proprietorship, trade partnership, corporation, general partnership, limited liability company, limited partnership, joint venture, business trust, public benefit corporation, non-profit entity or other business entity.

“Gateway municipality”, a gateway municipality as defined in section 3A of chapter 23A.

“Qualifying business”, a business which: (i) has its principal place of business in the commonwealth; (ii) has at least 50 per cent of its employees located in the business’s principal place of business; (iii) has a fully developed business plan that includes all appropriate long and short term forecasts and contingencies of business operations, including research and development, profit, loss and cash flow projections and details of angel investor funding; (iv) employs 20 or fewer full-time employees at the time of the taxpayer investor’s initial qualifying investment as provided for in subsection (b); (v) has a federal tax identification number; and (vi) has gross revenues equal to or less than $500,000 in the fiscal year prior to eligibility.

“Qualifying investment”, a monetary investment that is at risk and not secured or guaranteed; provided, however, that a qualifying investment shall not include venture capital funds, hedge funds and commodity funds with institutional investors, or investments in a business involved in retail, real estate, professional services, gaming, or financial services.

“Taxpayer investor”, accredited investors, as defined by the United States Securities and Exchange Commission pursuant to section 2(15)(ii) of the Securities Act of 1933, 15 U.S.C.
section 77b(15)(ii), and who is not the principal owner of the qualifying business who is
involved as a full-time professional activity.

(b) A taxpayer investor who makes a qualifying investment in a qualifying business shall
be allowed a credit against the taxes imposed by this chapter in an amount equal to 20 per cent of
the amount of the taxpayer’s qualifying investment. A taxpayer investor who makes a qualifying
investment in a qualifying business with its principal place of business located in a gateway
municipality shall be allowed a credit against the taxes imposed by this chapter in an amount
equal to 30 per cent of the amount of the taxpayer’s qualifying investment. Taxpayer investors
may invest up to $125,000 per qualifying business per year with a $250,000 maximum for each
qualifying business. The total of all tax credits available to a taxpayer investor under this section
and subsection (s) of section 6 of chapter 62 shall not exceed $50,000 in any 1 tax year.

(c) Qualifying investments may be used by a qualifying business for the following
purposes: (i) capital improvements; (ii) plant equipment; (iii) research and development; and (iv)
working capital. Qualifying investments shall not be used to: pay dividends, fund or repay
shareholders’ loans, redeem shares, repay debt, or pay wages or other benefits of the taxpayer
investor.

(d) The credits allowed under subsection (b) may be taken against income tax due in
either the tax year of the initial investment or in any of the 3 subsequent taxable years. Any
amount of the tax credit that exceeds the tax due for a taxable year may be carried forward by the
taxpayer investor to any of the 3 subsequent taxable years. If the qualifying business ceases to
have its principal place of business in in the commonwealth within such 3 year period, the
taxpayer investor shall not claim any further credits and shall repay the total amount of credits
claimed to the commonwealth.

(e) The commissioner of revenue, in consultation with the executive office of housing
and economic development, shall authorize annually, for the 2 year period beginning January 1,
2015, and ending December 31, 2018, under this section together with subsection (s) of section 6
of chapter 62, an amount not to exceed $5,000,000 per year for the credits allowed.

(f) The executive office of housing and economic development, in consultation with the
commissioner of revenue, shall authorize, administer and determine eligibility for the tax credit
and allocate the credit in accordance with the standards and requirements as set forth in
regulations promulgated pursuant to this section. The executive office of housing and economic
development shall allocate the total available tax credit among as many qualified commonwealth
businesses as fiscally feasible with the goal of creating and maintaining jobs in the
commonwealth.

(8) The commissioner of revenue and the executive office of housing and
economic development shall prescribe regulations necessary to carry out this subsection.
SECTION 53. Said chapter 63 is hereby further amended by inserting after section 38FF the following section:-

Section 38HH. (a) As used in this section the following words shall, unless the context clearly requires otherwise, have the following meanings:-

“Advertising and public relations expenditures”, costs incurred within the commonwealth by an eligible theater production for goods or services related to the marketing, public relations, creation and placement of print, electronic, television, billboards and other forms of advertising to promote the eligible theater production.

“Broadway tour launch”, a live stage production that, in its original or adaptive version, is performed in a qualified production facility and opens its United States tour in the commonwealth.

“Eligible theater production”, a live stage musical or theatrical production or tour being presented in a qualified production facility that is either: (a) a pre-Broadway production, (b) a pre-Off-Broadway production, or (c) a Broadway tour launch; and is doing business with a commonwealth-based theater venue, theater company, theater presenter or producer.

“Eligible theater production certificate”, a certificate issued by the office certifying that the production is an eligible theater production, which meets the requirements of this section.

“Office”, the Massachusetts office of travel and tourism.

“Payroll”, salaries, wages, fees and other compensation including related benefits for services performed and costs incurred within the commonwealth: provided further, that “payroll” shall be limited to the first $100,000 paid to or received on behalf of each employee of an eligible theater production in each taxable year.

“Pre-Broadway production”, a live stage production that, in its original or adaptive version, is performed in a qualified production facility and has a presentation scheduled for the city of New York City’s Broadway theater district within 12 months of its presentation in the commonwealth.

“Pre-Off Broadway production”, a live stage production that, in its original or adaptive version, is performed in a qualified production facility and has a presentation scheduled for New York City’s Off-Broadway theater district within 12 months of its presentation in the commonwealth.

“Production and performance expenditures”, a contemporaneous exchange of cash or cash equivalent for goods or services related to development, production, performance or operating expenditures incurred within the commonwealth by an applicant on behalf of an eligible theater production, including, but not limited to, expenditures for design, construction
and operation, including sets, special and visual effects, costumes, wardrobes, make-up and
accessories, sound, lighting and staging, payroll, advertising and public relations expenditures,
facility costs, rentals, per diems, accommodations and other related costs.

“Qualified production facility”, a facility located within the commonwealth, in which live
theatrical productions are, or are intended to be, exclusively presented, and which contains at
least 1 stage, a seating capacity of 600 or more seats, and dressing rooms, storage areas and other
ancillary amenities necessary for the presentation of an eligible theater production.

(b) There shall be established a live theater tax credit for which a taxpayer engaged in
the production of an eligible theater production may be eligible. The purpose of the credit shall
be to support the expansion of pre-Broadway and pre-Off Broadway live theater and Broadway
tour launches and to promote the development and growth of live theater in the commonwealth.

(c) A taxpayer that receives an eligible theater production certificate shall be allowed a
tax credit equal to 25 per cent of the total production and performance expenditures for the
eligible theater production, when the total production budget of the eligible theater production is
equal to or greater than $100,000; provided, that such credits shall only be allowable for
production costs certified by the commissioner and directly attributable to activities in the
commonwealth; and provided further, that no amount of state funds, state loans or state
guaranteed loans received by the taxpayer shall be included for the purposes of calculating any
costs, budget or credits pursuant to this section.

(d) The total cumulative value of the tax credit authorized pursuant to this section and
subsection (t) of section 6 of chapter 62 shall not exceed $3,000,000 annually.

(e) The tax credit authorized pursuant to this section shall be allowed against the taxes
due for the taxable year in which the credit is earned. Any amount of the credit that exceeds the
taxes due for a taxable year may be carried forward by the taxpayer for not more than 5
subsequent taxable years, as reduced from year to year.

(f) Credits allowed to any pass-through tax entity shall be passed through respectively to
persons designated as partners, members or owners of such entities on a pro rata basis or
pursuant to an executed agreement among such persons documenting an alternate distribution
method without regard to their sharing of other tax or economic attributes of such entity.

(g) (1) All or any portion of the tax credits issued in accordance with this subsection may
be transferred, sold or assigned to other taxpayers with a tax liability under this chapter or
chapter 62. Any tax credit that is transferred, sold or assigned and taken against taxes imposed by
this chapter or said chapter 62 shall not be refundable. Any amount of the tax credit that exceeds
the tax due for a taxable year may be carried forward by the transferee, buyer or assignee to any
of the 5 subsequent taxable years from which a certificate is initially issued by the department of
revenue.
(2) An owner or transferee desiring to make a transfer, sale or assignment shall submit to
the commissioner a statement which describes the amount of tax credit for which the transfer,
sale or assignment of tax credit is eligible. The owner or transferee shall provide to the
commissioner information as the commissioner may require for the proper allocation of the
credit. The commissioner shall provide to the taxpayer a certificate of eligibility to transfer, sell
or assign the tax credits. The commissioner shall not issue a certificate to a taxpayer that has an
outstanding tax obligation with the commonwealth in connection with any eligible theater
production for any prior taxable year. A tax credit shall not be transferred, sold or assigned
without a certificate.

(h) (1) Prior to the debut performance of an eligible theater production, an applicant for
the tax credit authorized by this section shall properly prepare, sign and submit to the office an
application for initial certification of the theater production. The application shall be in such
form as the office, in consultation with the department of revenue, shall prescribe, and shall
require the submission of such information and data as the office deems reasonably necessary for
the proper evaluation and administration of the application, including, but not limited to,
information about the applicant, the applicant’s business partners, the eligible theater production
for which an initial theater production certification is being sought, the qualified production
facility in which the production will be presented and any plans to present the production in New
York City’s Broadway or Off-Broadway theater districts. The office shall review the completed
application and determine whether the production: (i) will be presented in a qualified production
facility; (ii) is a pre-Broadway, pre-Off Broadway or Broadway tour launch production; and (iii)
meets any other criteria the office may reasonably require for an initial theater production
certification.

(2) If the initial certification is granted, the office shall issue a notice of initial
certification of the eligible theater production to the applicant and to the commissioner. The
notice shall contain, at a minimum: (i) a unique identification number; (ii) a clear explanation
that such notice provides only an initial certification, with final certification as an eligible theater
production conditional upon further review; and (iii) a clear explanation that the notice does not
grant or convey any benefit, including, but not limited to, the tax credit authorized by this
section.

(i) (1) Upon completion of an eligible theater production which has received an
initial certification pursuant to subsection (h), an applicant shall properly prepare, sign and
submit to the office a final application for an eligible theater production certificate. The final
application shall, at a minimum, contain a cost report and an accountant’s certification, which
shall be a certification of the accuracy of all information included in the cost report, signed by an
individual authorized to engage in the practice of public accountancy in the commonwealth. If
the office determines that the production is in fact an eligible theater production and meets all
other requirements of this subsection for an eligible theater production certificate, it shall
forward a copy of such certificate, along with the final application, to the commissioner.

(2) The commissioner shall review the office’s awarding of an eligible production
certificate pursuant to paragraph (1). Upon approval of said certificate, the commissioner shall
certify those production and performance expenditures for which the applicant may receive the
tax credit pursuant to this subsection, and calculate the amount of said credit. The commissioner
shall then issue to the applicant: (i) an eligible theater production certificate, and (ii) a certificate
stating the amount of the tax credit allowed pursuant to this section, each of which shall
reference the unique identification number issued pursuant to subsection (i). The commissioner
may rely, without independent investigation, upon the accountant’s certification for the purposes
of confirming the accuracy of the information provided in the cost report and calculating the
amount of said credit.

(j)(1) An eligible theater production certificate may be revoked by the office, after an
independent investigation and determination that representations made by an applicant in either
the initial certification process or final certification process are materially at variance with the
conduct of the applicant following certification pursuant to subsection (h) or (i).

(2) Revocation shall take effect on the first day of the taxable year in which the office
determines that a material variance commenced. The commissioner shall, as of the effective date
of the revocation, disallow any credit allowed pursuant to this subsection. The amount of any
credit improperly provided shall be added back as additional taxes due in the year in which the
credit was first allowed; provided, however, that in the event that the credit has been transferred
pursuant to subsection (g), the additional taxes shall be assessed against the original applicant
for, and recipient of, the credit and shall not be assessed against any transferee.

(k) The office, in consultation with the commissioner, shall promulgate such rules and
regulations in accordance with, and necessary for the administration of, this subsection, which
shall include regulations to recapture the value of any tax credit allowed.

(l) The credit authorized by this section shall only be allowed against the tax liability
of a corporation that is included in a consolidated return which qualifies for the credit. The credit
authorized by this section shall not be allowable against the tax liability of other corporations
that may join in the filing of a consolidated tax return; provided, however, that in the case of a
corporation that files a consolidated return with 1 or more other corporations with operations in
the commonwealth, the credit may be included in a consolidated return with respect to such
corporations with operations in the commonwealth only.

SECTION 54. Section 1 of chapter 64H of the General Laws, as appearing in the 2012
Official Edition, is hereby amended by inserting after the definition of “Home service provider”
the following definition:-
“Marine industrial park”, a multi-use complex on tidelands within a designated port area, at which: (i) the predominant use is for water-dependent industrial purposes; in general, at least two thirds of the park site landward of any project shoreline shall be used exclusively for such purposes; (ii) spaces and facilities not dedicated to water-dependent industrial use are available primarily for general industrial purposes; uses that are neither water-dependent nor industrial may occur only in a manner that is incidental to and supportive of the water-dependent industrial uses in the park, and may not include general residential or hotel facilities; and (iii) any commitment of spaces and facilities to uses other than water-dependent industry is governed by a comprehensive park plan, prepared in accordance with sections 61 to 62H, inclusive, of chapter 30, if applicable, and accepted by the department of environmental protection in a written determination.

SECTION 55. Paragraph (f) of section 6 of said chapter 64H, as so appearing, is hereby amended by striking out, in line 49, the word “and”.

SECTION 56. Said paragraph (f) of said section 6 of said chapter 64H, as so appearing, is hereby further amended by inserting after the word “certificate”, in line 61, the following words:-

; and (4) any building or structure located in a marine industrial park, provided that said building or structure is used exclusively as an agricultural production, seafood processing or seafood storage facility, notwithstanding whether such building or structure is owned by or held in trust for the benefit of any governmental body or agency mentioned in paragraph (d) and used exclusively for public purposes. A purchaser shall maintain records of all purchases on which exemption is claimed under subparagraph (4). If the building or structure ceases to be used exclusively as an agricultural production, seafood processing or seafood storage facility, use tax shall accrue at that time to the owner of the building or structure on a portion of the sales price on which the exemption was claimed that is proportionate to the remaining useful life of the property as a percentage of the original useful life of such property. Subparagraph (4) shall expire on July 31, 2019.

SECTION 57. Section 110 of chapter 175 of the General Laws is hereby amended by striking out subdivision (A) and inserting in place thereof the following subdivision:-

(A) Nothing in section 108 shall be construed to apply to or affect or prohibit the issue of any general or blanket policy of insurance to groups, including, but not limited to, the following:

(a) any employer, whether an individual, association, co-partnership, or corporation, or the trustees of a fund established by the employer; or(b) any municipal corporation or any department thereof not referred to in (c);

(c) any police, fire or governmental department or volunteer fire department or first aid or civil defense or other such department;
(d) any college, school or other institution of learning, or a school district or districts or school jurisdictional unit, or the head or principal or governing board thereof;

(e) any organization for health, recreational or military instruction or treatment;

(f) any automobile club, underwriters’ corps, salvage bureau or like organization;

(g) any trade union or other association of wage workers described in section twenty-nine;

(h) the trustees of a fund established by 2 or more employers in the same industry or by 1 or more of such trade unions or associations of wage workers, or by 1 or more employers and 1 or more of such trade unions or associations;

(i) any association of employers or employees in the same or related industry having a constitution and by-laws and formed in good faith for purposes other than that of obtaining insurance for its association members and employees, under which the officers, members of the union or unions, or of the association or associations, or employees of the employer or employers, or classes or departments thereof, or the students or patients thereof, as the case may be, are insured against loss or damage from disease or specified accidental bodily injuries, or death caused by such injuries, contracted or sustained while exposed to the hazards of the occupation, the course of instruction or treatment, or otherwise, for a premium intended to cover the risks of all persons insured under such policy;

(j) a bank, association, financial or other institution, vendor, or to a parent holding company, or to the trustee, trustees or agent designated by one or more banks, associations, financial or other institutions, or vendors under which debtors, guarantors or purchasers are insured against loss of time resulting from disease or specified bodily injuries, in an amount with respect to each obligation not to exceed the lesser of the total of the scheduled payments on the obligation, or $125,000 of principal obligation plus finance charges; provided, however, that no person shall be insured under any said policy for a period of more than fifteen years with respect to each said obligation; provided, further, that where the coverage is for less than the full amount of said obligation, the periodic benefit payment shall cover either the full amount of each periodic payment on said obligation or the maximum periodic benefit set forth in said policy until the maximum aggregate benefit of said policy is reached; and provided, further, that said $125,000 limitation and said fifteen year period limitation contained in this clause shall not apply to said insurance for which no identifiable charge is made to the debtor, co-debtor or guarantor;

(k) an incorporated or unincorporated religious, charitable, recreational, educational or civic organization, or branch thereof;

(l) a restaurant, hotel, motel, resort, innkeeper, or other group with a high degree of potential customer liability;
(m) a travel agency, or other organization that arranges travel related services;

(n) a sports team, camp or sponsor thereof;

(o) a common carrier or operator, owner or lessee of a means of transportation;

(p) an incorporated or unincorporated association or persons having a common interest or calling forms for purposes other than obtaining insurance;

(q) under a policy or contract issued to a bank, association, financial or other institution, vendor, or to a parent holding company, or to the trustee, trustees or agent designated by one or more banks, associations, financial or other institutions, or vendors, which shall be deemed the policyholder, covering accountholders, debtors, guarantors, or purchasers;

(r) any other risk or class of risks which, in the discretion of the commissioner, may be properly eligible for a general or blanket policy. The discretion of the commissioner may be exercised on an individual risk basis or class of risks, or both. Any general or blanket policy which qualifies as creditable coverage pursuant to chapter 111M and is delivered or issued for delivery in the commonwealth, and any certificate and the schedule of premium charges issued in connection with such policy, shall be furnished to the commissioner upon his request. Any such policy on which the premiums are paid by the policyholder wholly from the employer’s funds or funds contributed by him, insuring all eligible employees, shall be deemed a general or blanket policy within the meaning of this section. Any such policy on which the premiums are paid by the policyholder, either partly from the employer’s funds or funds contributed by him and partly from funds contributed by the insured employees, or wholly from funds contributed by the insured employees, and the benefits of which are offered to all eligible employees who are principally employed within the commonwealth, or the members of an association of such employees if the members so insured constitute not less than 75 per cent of all eligible employees or not less than 8,000 of such employees who are principally employed within the commonwealth, shall be deemed a general or blanket policy within the meaning of this section. Any general or blanket policy which does not qualify as creditable coverage pursuant to chapter 111M and is delivered or issued for delivery in the commonwealth, and any certificate and the schedule of premium charges issued in connection with that policy, shall be furnished to the commissioner upon request thereby. Any such policy on which the premiums are paid by the policyholder wholly from the employer’s funds or funds contributed by him, insuring all eligible employees, shall be considered a general or blanket policy within the meaning of this section. Any such policy on which the premiums are paid by the policyholder, either partly from the employer’s funds or funds contributed by him and partly from funds contributed by the insured employees, or wholly from funds contributed by the insured employees, and the benefits of which are offered to all eligible employees shall be considered a general or blanket policy within the meaning of this section. A policy which qualifies as creditable coverage pursuant to chapter

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111M and on which the premiums are paid by the trustees of a fund, described in clause (h),
wholly from funds contributed by the employer or employers of the employees, or by the union
or association, or by the union or associations, or by both, or the premiums on which are paid by
such trustees partly from such funds contributed by the employer or employers of the employees,
or by the union or unions or association or associations, or both, and partly from funds
contributed by the insured persons specifically for their insurance, and insuring all employees of
the employer or employers or all the members of the union or unions or association or
associations, or all of any class or classes thereof determined by conditions pertaining to their
employment, or to membership in the union or unions, or association or associations, or to both,
or a policy issued to the trustees of a fund established by 1 or more employers and 1 or more
such trade unions or associations, the premiums on which are paid by such trustees partly from
such funds contributed by the employers, unions or associations, or both, and partly from funds
contributed by the insured persons specifically for their insurance, and the benefits of which are
offered to all eligible persons, and insuring not less than 75 per cent of such eligible employees
of the employer or employers or of such eligible members of the union or unions or association
or associations, who remit funds for premium payments to the trustees, shall also be deemed a
general or blanket policy within the meaning of this section. A policy which does not qualify as
creditable coverage pursuant to chapter 111M and on which the premiums are paid by the
trustees of a fund, described in clause (h), wholly from funds contributed by the employer or
employers of the employees, or by the union or association, or by the union or associations, or by
both, or on which the premiums are paid by the trustees partly from funds contributed by the
employer or employers of the employees, or by the union or unions or association or
associations, or both, and partly from funds contributed by the insured persons specifically for
their insurance, and insuring all eligible employees of the employer or employers or all the
eligible members of the union or unions or association or associations, or all eligible employees
or members of any class or classes thereof determined by conditions pertaining to their
employment, or to membership in the union or unions, or association or associations, or to both,
or such a policy on which the premiums are paid by the trustees partly or wholly from funds
contributed by the insured persons specifically for their insurance the benefits of which are
offered to all eligible employees of the employer or employers or all eligible members of the
union or unions or association or associations, or all eligible employees or members of any class
or classes thereof determined by conditions pertaining to their employment, or to membership in
the union or unions, or association or associations, or to both, or such a policy issued to the
trustees of a fund established by 1 or more employers and 1 or more trade unions or associations,
the premiums on which are paid by the trustees partly from funds contributed by the employers,
unions or associations, or both, and partly or wholly from funds contributed by the insured
persons specifically for their insurance, and the benefits of which are offered to all eligible
persons, who remit funds for premium payments to the trustees, shall also be considered a
general or blanket policy within the meaning of this section. In the case of a policy which does
not qualify as creditable coverage pursuant to chapter 111M and which is issued to a trade union
or association under clause (g) on which the premiums are to be paid by the trade union or
association, or the trade union, association and its members jointly, or wholly by its members,
and the benefits of the policy are offered to all eligible members, shall also be considered a
general or blanket policy within the meaning of this section. In case of a policy which qualifies
as creditable coverage pursuant to chapter 111M and is issued to a trade union or association
under clause (g) on which the premium is to be paid by the trade union or association and its
members jointly, or by its members, and the benefits of the policy are offered to all eligible
members, not less than 75 per cent or not less than 8,000 of such members principally employed
within the commonwealth may be so insured. In any general or blanket policy issued under
clause (a), the word “employees” may include the officers, managers and employees of
subsidiary or affiliated corporations, and the individual proprietors, partners and employees of
affiliated individuals and firms, if the business of the employer and of such subsidiary or
affiliated corporations, firms or individuals is under common control, through stock ownership,
contract or otherwise. Any general or blanket policy issued under this section may provide that
the term “employees” shall include retired employees, former employees, the partners or
individual proprietors, if an employer is a partnership or an individual proprietor, and if such
partners or proprietors are actively engaged in and devote a substantial part of their time to the
conduct of the business of the proprietor or partnership; and the trustees or their employees, or
both, if their duties are principally connected with such trusteeship.

SECTION 58. Subsection (d) of section 7 of chapter 293 of the acts of 2006 is hereby
amended by striking out the words “$325,000,000, excluding bonds issued to refinance bonds
previously issued under section 6; provided further, that the secretary shall not approve more
than 31 per cent of the total amount for projects, in the aggregate, for any one municipality,
inserted by section 61 of chapter 238 of the acts of 2012, and inserting in place thereof the
following words:- $600,000,000, excluding bonds issued to refinance bonds previously issued
under section 6; provided, further, that the secretary shall not approve more than 31 per cent of
the total amount for projects, in the aggregate, for any municipality.

SECTION 59. The second sentence of subsection (e) of said section 7 of said chapter 293
is hereby amended by striking out the figure “3”, inserted by section 62 of said chapter 238, and
inserting in place thereof the following figure:- 8.

SECTION 60. Section 171 of chapter 240 of the acts of 2010 is hereby amended by
striking out the words “$50,000,000 and not more than $100,000,000 in banks or financial
institutions or other investment funds”, inserted by section 23 of said chapter 238, and inserting
in place thereof the following words:- $100,000,000 and not more than $150,000,000 in banks,
financial institutions or other investment funds

SECTION 60A. Item 7002-0021 in chapter 38 of the acts of 2013 is hereby amended by
inserting at the end thereof the following words:- ; provided further, that not less than $200,000
shall be expended to provide for reconfiguration and optimization of on and off-street parking and signage in the Town of Cohasset Downtown Business district.

SECTION 61. Notwithstanding any general or special law to the contrary, the Massachusetts Development Finance Agency established in chapter 23G of the General Laws shall conduct an investigation and study of the viability, fiscal impact, potential benefits, statutory and regulatory barriers and anticipated results of establishing a Massachusetts Designated Port Area Fund in order to make loans for the design, construction, repair, renovation, rehabilitation or other capital improvement of existing commercial and marine industrial infrastructure in designated port areas, as defined by 301 CMR 25.02. The Massachusetts Development Finance Agency shall expend the funds necessary to conduct this investigation and study. The purpose of the fund is to promote and facilitate commercial and marine industrial development in the commonwealth.

The study shall include, but not be limited to: (1) the feasibility of establishing a Massachusetts Designated Port Area Fund to aid and finance public and privately held commercial and marine industrial properties located in designated port areas; (2) an assessment of existing designated port area infrastructure; (3) an evaluation of the barriers to growth and development in designated port areas; (4) the impact of designated port areas on the commercial fishing industry; (5) the formation of a strategic plan to encourage and facilitate future commercial and industrial development in designated port areas; (6) the formation of a strategic plan to address the issue of wastewater in designated port areas; (7) an examination of the current permissible land uses within a designated port area, and whether those uses should be expanded to include mixed use commercial maritime activity; (8) an evaluation of potential future benefits to the commonwealth and to property owners as a result of additional growth and development in designated port areas; and (9) a determination of the amount of funds necessary to adequately support the purpose of a Massachusetts Designated Port Area Fund.

The Massachusetts Development Finance Agency shall submit its report and recommendations, together with drafts of legislation necessary to carry such recommendations into effect, to the clerks of the house and senate who shall forward the report to the house and senate committees on ways and means and the joint committee on economic development and emerging technologies not later than December 31, 2014.

SECTION 62. Notwithstanding and general or special law to the contrary, the executive office of housing and economic development shall make an investigation and study into policies and procedures needed to further a cohesive economic development strategy in regions surrounding gateway municipalities, as defined in section 3A of chapter 23A of the General Laws; provided that particular attention shall be paid to municipalities that abut such gateway municipalities.
The investigation and study shall include, but not be limited to: (1) commonalities that exist between the economic development needs of gateway municipalities and those of their surrounding communities; (2) whether policies currently available within gateway municipalities would effectively address identified economic development needs in their surrounding communities; (3) whether such surrounding communities possess economic development needs distinct from those of proximate gateway municipalities; (4) policies and procedures to address the identified economic development needs of surrounding communities; and (5) policies and procedures needed to integrate the economic development needs of gateway municipalities with those of their surrounding communities into a single, cohesive strategy for regional economic development.

The executive office shall report to the house and senate committees on ways and means and the joint committee on economic development and emerging technologies on the results of its study, together with drafts of legislation necessary to carry any recommendations into effect, by filing the report with the clerks of the senate and house of representatives not later than December 31, 2014.

SECTION 63. The executive office of housing and economic development and the office of the commonwealth performance, accountability and transparency shall review the Massachusetts live theater tax credits established by subsection (t) of section 6 of chapter 62 and section 38HH of chapter 63 of the General Laws and report on whether: (i) these tax credits achieved the desired outcome and stated public policy purposes; (ii) the tax credits are the most cost effective means of achieving the stated public policy purposes; and (iii) the goals of the credit can be better fiscally served through other means. The executive office of housing and economic development and the office of commonwealth performance, accountability and transparency shall file its report, together with any recommendations regarding legislative changes to the Massachusetts live theater tax credit tax credits, with the governor, the clerks of the house of representatives and senate, the joint committee on revenue, the joint committee on economic development and emerging technologies and the house and senate committees on ways and means no later than 3 years after the effective date of sections 42 and 48.

SECTION 64. The executive office of housing and economic development and the office of the commonwealth performance, accountability and transparency shall review the Massachusetts angel investor tax credit established by subsection (s) of section 6 of chapter 62 of the General Laws and section 38GG of chapter 63 of the General Laws and report on whether the tax credit achieved the desired outcome and stated public policy purpose and if the tax credit is the most cost effective means of achieving said purpose. The executive office of housing and economic development and the office of commonwealth performance, accountability and transparency shall file a report, together with any recommendations regarding legislative changes to the tax credit or whether the goals of the credit can be better served through other fiscal means, to the secretary of administration and finance, the clerks of the house and senate, the joint committee on revenue, the joint committee on community development and small business and
the house and senate committees on ways and means no later than 3 years after implementation
of the credit.

SECTION 65. On or before June 30, 2014, the comptroller shall transfer $5,000,000 from
the General Fund to the Housing Preservation and Stabilization Trust, established by section 60
of chapter 121B of the General Laws.

SECTION 66. Notwithstanding any general or special law to the contrary, the
Massachusetts Development and Finance Agency shall submit a report annually on “shovel-
ready” transformative development projects in gateway municipalities that have met the
agency’s requirements under the program established pursuant to section 46 of chapter 23G of
the General Laws to the house and senate committees on ways and means and the joint
committee on economic development and emerging technologies; provided, however, that the report
shall include, but not be limited to: (i) the amount committed from the fund for transformative
development projects (ii) a detailed description of projects that have been allocated resources from the fund; (iii) the estimated cost and timeline for the completion of projects that have been allocated resources from the fund; (iv) the number of applications submitted for loans or grants through the fund and the number of loans or grants awarded and the respective amounts; (v) common factors associated with both successful and unsuccessful applications; (vi) estimated economic impact of projects in the gateway municipality; (vii) the projected financial need to support both awarded projects and new projects that were not able to secure resources from the fund from the initial capitalization; and (viii) the estimated economic impact of providing additional funds to existing and new projects using resources from the fund; provided further, that if the agency can demonstrate meaningful economic benefit through additional capitalization of the fund established pursuant to section 46 of chapter 23G and appropriated in item 7002-1502, then the General Court, subject to appropriation, shall appropriate additional funds, not to exceed $12,500,000 in fiscal year 2016 and $15,000,000 in fiscal year 2017.

SECTION 66A. Notwithstanding any general or special law to the contrary, the
department of housing and community development shall consider the town of Stoughton as an
eligible location for the purposes of chapter 40R of the General Laws and shall assist the town in developing a plan to revitalize the town center by identifying projects that could accompany the construction of any planned new rail stations.

SECTION 67. Sections 38, 40, 48 and 49 shall be effective as of January 1, 2015.

SECTION 68. Sections 39, 41, 50 and 51 shall take effect as of January 1, 2019.

SECTION 69. Sections 42, 43, 52 and 53 shall be effective for the tax year beginning on or after January 1, 2015.

SECTION 70. Sections 42 and 52 are hereby repealed.
SECTION 71. Section 70 shall take effect on January 1, 2019.

SECTION 72. Sections 43 and 53 are hereby repealed.

SECTION 73. Section 72 shall take effect on January 1, 2021. No credits shall be issued on or after this date unless the eligible theater production has received initial certification pursuant to subsection (t) of section 6 of chapter 62 of the General Laws or section 38HH of chapter 63 of the General Laws, prior to January 1, 2021.

SECTION 74. Section 3 of chapter 40A of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by inserting at the end thereof the following paragraph:-

No zoning ordinance or by-law shall prohibit, regulate or restrict collocation of wireless facilities on existing structures in a manner inconsistent with chapter 43F.

SECTION 75. The General Laws are hereby amended by inserting after chapter 43E, the following chapter:-

CHAPTER 43F.

EXPEDITED COLLOCATION PERMITTING.

Section 1. As used in this chapter the following words shall, unless the context clearly requires otherwise, have the following meanings:-

“Antenna”, communications equipment that transmits and receives electromagnetic radio signals used in the provision of all types of wireless communications services.

“Applicant”, any person engaged in the business of providing wireless communications services or the wireless communications infrastructure required for wireless communications services who submits a collocation application.

“Building Permit”, a permit issued by an issuing authority prior to the collocation of wireless facilities, solely to ensure that the work to be performed by the applicant satisfies the state building code.

“Collocation”, the placement, installation, replacement, upgrade or modification of wireless facilities on or in existing structures or wireless support structures that have been previously approved by an issuing authority and are capable of structurally supporting the attachment of wireless facilities in compliance with the state building code. The term collocation includes the placement, installation, replacement, upgrade or modification of wireless facilities within a previously approved equipment compound, but does not include a substantial modification. The term collocation excludes the placement or installation of wireless facilities on the exterior of an existing structure listed on the national or state register of historic structures unless the Massachusetts historical commission’s state historic preservation officer has made a
finding that this placement or installation either would have no effect or no adverse effect on the characteristics of the building or structure or that any adverse effect will be eliminated, minimized or, mitigated.

“Collocation Application”, a request submitted by an applicant to an issuing authority for collocation of wireless facilities on an existing structure or wireless support structure.

“Equipment Compound”, an area surrounding or near the base of an existing structure within which wireless facilities are located.

“Existing Structure”, any structure previously approved by an issuing authority that is capable of supporting the attachment of existing wireless facilities in compliance with the state building code, including, but not limited to, towers, buildings and water towers. The term shall not include any utility pole.

“Issuing Authority”, a local board, commission, department or other municipal entity that is responsible for granting the approval or otherwise involved in administrative decisions relative to the construction, installation, modification, or siting of wireless facilities and wireless support structures.

“Substantial Modification”, the mounting of a proposed wireless facility on a wireless support structure which: (a) increases the existing vertical height of the structure and existing wireless facilities by (i) more than 10 per cent, or (ii) the height of one additional antenna array with separation from the nearest existing antenna not to exceed 20 feet, whichever is greater; (b) involves adding an appurtenance to the body of an existing wireless support structure that protrudes horizontally from the edge of the wireless support structure more than 20 feet, or more than the width of the existing wireless support structure at the level of the appurtenance, whichever is greater, provided that a substantial modification shall not include an appurtenance necessary to shelter the antenna from inclement weather or to connect the antenna to the tower via cable; (c) increases the area of the existing equipment compound by more than 2,500 square feet; or (d) adds to or modifies an existing structure or wireless support structure by removing previously approved conditions placed on the existing structure or wireless support structure to camouflage, disguise, or hide a wireless facility.

“Utility Pole”, a structure owned or operated by a public utility, municipality, electric membership corporation or that is designed specifically for and used to carry lines, cables, or wires for telephony, cable television, or electricity or to provide lighting. This term shall not apply to towers, overhead wires and associated overhead structures used exclusively in the transmission but not the distribution of electricity.

“Water Tower”, a water storage tank, or a standpipe or an elevated tank situated on a support structure, originally constructed for use as a reservoir or facility to store or deliver water.
“Wireless Support Structure”, a freestanding structure, such as a monopole or tower, designed to support wireless facilities. This term does not include utility poles.

“Wireless Facility”, the set of equipment and network components, exclusive of the underlying wireless support structure, including, but not limited to utility or transmission equipment, antennas, cables, transmitters, receivers, base stations, power supplies, generators, batteries, equipment buildings, cabinets, storage sheds and all other associated equipment and installations that may be involved in providing wireless communications services.

Section 2. Notwithstanding any other general or special law, ordinance, by-law, rule or regulation to the contrary, each issuing authority shall follow the following process for reviewing and deciding collocation applications:

(a) Collocation applications shall be reviewed for conformity with state building code requirements but shall not otherwise be subject to zoning or land use requirements.

(b) The issuing authority, within 90 days of receiving a collocation application, shall: (i) review the collocation application in light of its conformity with applicable building permit requirements and consistency with this chapter. A collocation application is considered complete unless the issuing authority notifies the applicant in writing, within 30 calendar days of submission of the collocation application, of the specific deficiencies in the collocation application which, if cured, would make the collocation application complete. Upon receipt of a timely written notice that a collocation application is deficient, an applicant may take 15 calendar days from receiving that notice to cure the specific deficiencies. If the applicant cures the deficiencies within 15 calendar days, the collocation application shall be reviewed and processed within 90 calendar days from the initial date the collocation application was received; (ii) make its final decision to approve or disapprove the collocation application; and (iii) advise the applicant in writing of its final decision.

(c) an applicant aggrieved by the final decision of an issuing authority with respect to a collocation application subject to this chapter, or by the issuing authority’s failure to act on such a collocation application within the 90 calendar days, may bring an action for judicial review pursuant to section 4 of chapter 249 within 60 days after the receipt by the applicant of the final decision of the issuing authority or within 60 days after the failure of the issuing authority to take final action within the required time, as applicable, in the land court department or the superior court department in which the land concerned is situated.

Section 3. Notwithstanding any other general or special law, ordinance, by-law, rule or regulation to the contrary, an issuing authority shall not:

(a) Evaluate a collocation application based on the availability of other potential locations for the placement of wireless support structures or wireless facilities;
(b) Dictate the type of wireless facilities, infrastructure or technology to be used by the applicant;

(c) Require the removal of existing wireless support structures or wireless facilities, wherever located, as a condition to approval of a collocation application;

(d) Evaluate a collocation application based on perceived environmental or health effects of radio frequency emissions contrary to 47 U.S.C. section 332(c)(7)(b)(iv) or impose environmental testing, sampling, or monitoring requirements for radio frequency emissions on wireless facilities that are excluded under the Federal Communication Commission’s rules for radio frequency emissions, including 47 CFR 1.1307(b)(1), or otherwise establish, apply, or enforce regulations or procedures for radio frequency signal strength or the adequacy of service quality;

(e) Impose any restrictions or requirements with respect to objects in navigable airspace that are greater than or in conflict with the restrictions imposed by the Federal Aviation Administration;

(f) Prohibit or regulate the placement or operation of emergency power systems that serve wireless facilities and that comply with the state building code and federal and state environmental requirements; or

(g) Charge an application fee, consulting fee or other fee associated with the submission, review, processing and approval of a collocation application that is not required for similar types of commercial development within the issuing authority’s jurisdiction. Fees imposed by an issuing authority or by a third-party entity providing review or technical consultation to the issuing authority must be based on actual, direct and reasonable administrative costs incurred for the review, processing and approval of a collocation application, but in no case should total charges and fees exceed $1,000. Notwithstanding the foregoing: (i) an issuing authority or any third-party entity shall not include within its charges any travel expenses incurred in a third-party’s review of a collocation application; and (ii) an applicant shall not be required to pay or reimburse an issuing authority for consultant or other third party fees based on a contingency or result-based arrangement.

SECTION 76. Section 165 of Chapter 112, as appearing in the 2012 Official Edition, is hereby amended by striking out the fourth paragraph and inserting in place thereof the following paragraph:-

The board may issue a license to an applicant as an applied behavior analyst; provided, however, that each applicant, in addition to complying with clauses (1) and (2) of the first paragraph shall provide satisfactory evidence to the board that the applicant:
(1) has successfully completed a doctoral degree program from a recognized educational institution in which the doctoral program included a minimum of 60 graduate credit hours in courses related to the study of behavior analysis or a master’s degree program from a recognized educational institution wherein the master’s program included a minimum of 30 graduate credit hours in courses related to the study of behavior analysis, or for individuals with a masters or doctoral degree in another field of human services, successful completion of a board-approved certificate program in behavior analysis from a recognized educational institution combined with the successful completion of an approved course sequence formally approved by the board;

(2) has successfully completed a practicum or supervised experience in the practice of behavior analysis that meets the standards established by the board; and

(3) has successfully passed a board-approved examination related to the principles and independent practice of applied behavior analysis.

SECTION 77. Chapter 429 of the Acts of 2012 is hereby amended by striking out Section 10 and inserting in place thereof the following section:-

Section 10. Notwithstanding section 165 of chapter 112 of the General Laws, an applicant who applies to be licensed as an applied behavior analyst within 24 months after the promulgation of rules and regulations under section 12 may be granted status as a licensed applied behavior analyst, subject to the approval of the board of registration of allied mental health and human services professions, if: (i) the applicant is a board-certified behavior analyst certificant of the Behavior Analysis Certification Board; (ii) the applicant has graduated with a doctoral degree from a recognized educational institution and the doctoral program included a minimum of 60 graduate credit hours in courses related to the study of applied behavior analysis; (iii) the applicant has graduated with a master's degree from a recognized educational institution and the master's program included a minimum of 30 graduate credit hours in courses related to the study of behavior analysis or (iv) the applicant has graduated with a masters or doctoral degree in another field of human services and has successfully completed a certificate program in behavior analysis from a recognized educational institution, and can demonstrate that the applicant has practiced as an applied behavior analyst full-time or equivalent part-time for a minimum of 5 years. An applicant who is granted a license under this section may renew the license biennially if the applicant completes and, when requested, provides evidence to the board of such completion of the prescribed minimum number of hours of continuing education.

SECTION 78. Section 11 of Chapter 429 of the Acts of 2012 is hereby amended by striking out the word “4” and inserting in place thereof the following word:- “24”.

SECTION 79.
WHEREAS, many laws and regulations governing the alcoholic beverages industry in Massachusetts have become archaic or have been amended so frequently that their interpretation has become vague and misleading; and

WHEREAS, consumers, manufacturers, sellers and distributors have been adversely affected as a result of this confusion; and

WHEREAS, the alcoholic beverages industry contributes substantially in tax revenues for the commonwealth; and

WHEREAS, the economic future of the commonwealth will be strengthened by the simplification of laws and regulations pertaining to commerce; it is therefore

RESOLVED, that a special commission is hereby established for the purposes of making an investigation and study relative to the simplification and streamlining of laws and regulations pertaining to the alcoholic beverages industry, including but not limited to the effectiveness of the alcohol franchise law and the quota system. The commission shall review all laws and regulations pertaining to alcoholic beverages industry in general, as codified in chapter 138 of the General Laws, and shall report measures necessary to implement proper reform of the existing statutes in this area, including recommended legislation for the next legislative session. The commission shall consist of the following: 3 members of the senate, 1 of whom shall be the senate president or a designee who shall serve as co-chair, 1 of whom shall be the senate minority leader or a designee, and 1 of whom shall be appointed by the senate president; 3 members of the house of representatives, 1 of whom shall be the speaker or a designee who shall serve as co-chair, 1 of whom shall be the house minority leader or a designee, and 1 of whom shall be appointed by the speaker; 2 members of the Massachusetts Alcoholic Beverages Control Commission to be appointed by the Treasurer, 1 of whom shall be the commissioner or a designee; and 10 persons to be appointed by the Governor, 2 of whom shall be representatives of the retail alcohol industry, 2 of whom shall be representatives of the wholesale alcohol industry, 2 of whom shall be representatives of the malt beverages industry, 2 of whom shall be representatives of the wine and spirits industry, 1 of whom shall be a representative of the restaurant industry, 1 of whom shall be a representative of the Massachusetts Chiefs of Police Association.

This resolve shall become effective July 31, 2014. All appointments shall be made not later than 30 days after the effective date of this resolve. The chairpersons shall meet with the commission not later than 60 days after the effective date of this resolve.

Members shall not receive compensation for their services but may receive reimbursement for the reasonable expenses incurred in carrying out their responsibilities as members of the commission.
Not later than July 31, 2015, the commission shall report to the general court the result of
its investigation and study and its recommendations, if any, together with drafts of legislation
necessary to carry its recommendations into effect by filing the same with the clerk of the house
of representatives who shall forward the same to the joint committee on consumer protection and
professional licensure.

SECTION 80. Section 16G of Chapter 6A of the General Laws is hereby amended by
inserting after subsection (1) the following subsection:

Subsection (m): The Secretary of Housing and Economic Development shall prepare
annually a strategic report in conjunction with the Secretary of Energy and Environmental
Affairs for the Commonwealth's commercial fishing and shellfish industry. The Secretary shall
annually evaluate the status of the commercial fishing industry and it shall be accompanied by
recommendations for appropriate actions to be taken to maintain and revitalize the commercial
fishing, shellfish and seafood industry.

In order to carry out the provisions of this chapter the secretaries may, and are
encouraged to seek the laboratory, technical, educations, and research skills and facilities of state
institutions of higher learning.

SECTION 81. Chapter 183A of the General Laws is hereby amended by striking out
section 16, as appearing in the 2010 Official Edition, and inserting in place thereof the following
section:-

Section 16. The owners of any land may submit that land under this chapter by the
recording in the registry of deeds of a master deed or, if all of the land is registered under chapter
185 and the owners do not wish to withdraw the land from the operations of said chapter 185, by
filing the master deed under said chapter 185. If the whole or a portion of the land desired to be
submitted under this chapter is registered land under said chapter 185, such recording of a master
deed shall be a sufficient ground for withdrawal of the registered land from said chapter 185.

SECTION 81A. Chapter 185 of the General Laws is hereby amended by striking out
section 52, as so appearing, and inserting in place thereof the following section:-

Section 52. The obtaining of a judgment of registration and the entry of a certificate of
title shall be regarded as an agreement running with the land and binding upon the plaintiff and
the plaintiff’s successors in title that the land shall be and forever remain registered land and
subject to this chapter, unless withdrawn under this section or under section 16 of chapter 183A
and except as provided in section 26.

If all of a parcel of land, the title to which is registered under this chapter, is acquired by
the commonwealth or any agency, department, board, commission or authority of the
commonwealth or any political subdivision thereof or any authority of any such political
subdivision, such acquisition shall be a sufficient ground for withdrawal of the registered land
from this chapter. The land shall be withdrawn upon the filing of a complaint with the court by
the public entity that has acquired the registered land and the approval of the complaint by the
court.

All of the owners of the fee simple estate in all of a parcel of land, the title to which has
been registered under this chapter, may voluntarily withdraw the registered land from this
chapter by filing a notice of voluntary withdrawal, endorsed by a justice of the land court as
provided in this section, in the registry district of the land court where the land lies. Such notice
of voluntary withdrawal shall be noted on the memorandum of encumbrances for the certificate
of title. Upon the filing of such notice, the land shall be withdrawn from this chapter and shall
become unregistered land and the owners shall hold title to the land at the time of such filing free
of all liens and encumbrances existing as of the time of filing of the notice, including adverse
possession and prescriptive rights, as though a judgment of confirmation without registration
effective as of the time of filing of the notice had been recorded under section 56A; provided,
however, that the owner shall not hold title free of the encumbrances set forth or referred to in
section 46 and those noted on the certificate of title or filed for registration before the filing of
the notice of voluntary withdrawal.

As used in this section, “notice of voluntary withdrawal” shall mean an instrument in
writing signed and acknowledged by all owners of the land to be voluntarily withdrawn and
contains the following information: names and addresses of all owners; the certificate of title
number with the registration book and page numbers; the description of the land in the form
contained in the certificate of title; and the street address of such land, if any, and which bears
the endorsement of a justice of the land court approving the voluntary withdrawal as provided in
this section. Upon filing with the land court of a complaint to withdraw land, the plaintiff shall
deposit with the recorder a sum sufficient to cover costs of the proceeding. The court shall then
appoint 1 of the examiners of title, who shall make a report to the court as to the identity of the
current record owners and of all mortgagees and lessees with interests of record in the land.

Unless, after notice is given to the mortgagees and lessees of record, an outstanding objection
has been filed by a mortgagee or lessees of record, a justice of the land court shall approve the
application and shall endorse the plaintiff’s notice of voluntary withdrawal if: (i) the registered
land constitutes less than all of the total area of a single parcel or of 2 or more contiguous parcels
in common ownership; (ii) the registered land consists of less than 10 per cent of the portion of
the land area to which an original certificate of title pertains and the rest of the land area to which
that certificate pertains was conveyed under this chapter since the original registration; (iii) the
owners of the registered land have submitted the land, or satisfy the court that they will submit
the land, to chapter 183A or 183B or have created interests in the land to which said chapter
183B is applicable under section 3 of chapter 760 of the acts of 1987, or satisfy the court that
they will create those interests; (iv) the owners of the registered land establish that the registered
land is improved with an occupied building not used or occupied as or in connection with, and
not designed or intended for use or occupancy as or in connection with, a 1 to 4 family residential dwelling; or (v) the court finds that the owners of the registered land have demonstrated other good cause for withdrawal under this section, including, but not limited to, economic hardship by reason of the land being registered which may include the burdens and expenses of further dividing the registered land into lots for separate conveyance. Notwithstanding any such outstanding objection, the application may be approved, unless the court determines there is good cause for the objection.

The justices of the land court shall establish rules and practices, including an appropriate filing fee for the application as are necessary to implement this section.

SECTION 81B. Section 62 of chapter 185 of the General Laws is hereby amended in the second sentence by inserting, between the word "instrument" and the word "shall," a comma and the following words:- or by the presentation of a deed or other instrument executed on behalf of a corporation by a person or persons falsely purporting to be the president, vice president, treasurer, or assistant treasurer of such corporation,

SECTION 82. (a) Notwithstanding any general or special law to the contrary, for the days of August 16, 2014 and August 17, 2014, an excise shall not be imposed upon nonbusiness sales at retail of tangible personal property, as defined in section 1 of chapter 64H of the General Laws. For the purposes of this act, tangible personal property shall not include telecommunications, tobacco products subject to the excise imposed by chapter 64C of the General Laws, gas, steam, electricity, motor vehicles, motorboats, meals or a single item the price of which is in excess of $2,500.

(b) For the days of August 16, 2014 and August 17, 2014, a vendor shall not add to the sales price or collect from a nonbusiness purchaser an excise upon sales at retail of tangible personal property, as defined in section 1 of chapter 64H of the General Laws. The commissioner of revenue shall not require a vendor to collect and pay excise upon sales at retail of tangible personal property purchased on August 16, 2014 and August 17, 2014. An excise erroneously or improperly collected during the days of August 16, 2014 and August 17, 2014, shall be remitted to the department of revenue. This section shall not apply to the sale of telecommunications, tobacco products subject to the excise imposed by chapter 64C of the General Laws, gas, steam, electricity, motor vehicles, motorboats, meals or a single item the price of which is in excess of $2,500.

(c) Reporting requirements imposed upon vendors of tangible personal property, by law or by regulation, including, but not limited to, the requirements for filing returns required by chapter 62C of the General Laws, shall remain in effect for sales for the days of August 16, 2014 and August 17, 2014.

(d) On or before December 31, 2014, the commissioner of revenue shall certify to the comptroller the amount of sales tax forgone, as well as new revenue raised from personal and
corporate income taxes and other sources, pursuant to this act. The commissioner shall file a
report with the joint committee on revenue and the house and senate committees on ways and
means detailing by fund the amounts under general and special laws governing the distribution of
revenues under chapter 64H of the General Laws which would have been deposited in each fund,
without this act.

   (e) The commissioner of revenue shall issue instructions or forms or promulgate rules or
regulations, necessary for the implementation of this act.

   (f) Eligible sales at retail of tangible personal property under sections 175 and 176 of
chapter 64H are restricted to those transactions occurring on August 16, 2014 and August 17,
2014. Transfer of possession of or payment in full for the property shall occur on 1 of those days,
and prior sales or layaway sales shall be ineligible.”.

SECTION 83. There shall be a special commission to investigate, analyze and study any
barriers and hindrances to the "last mile" connections to the broadband internet initiatives. The
special commission shall consist of thirteen members including: six members appointed by the
governor, one of whom shall be from western Massachusetts; one of whom shall be from central
Massachusetts; one of whom shall be from Cape Cod and the Islands; one of whom shall be the
director of a community development corporation located in Barnstable county; one of whom
shall be the director of a community development corporation located in Berkshire county; and
one of whom shall be the director of a community development corporation located elsewhere in
the Commonwealth; the secretary of energy and environmental affairs, or a designee; the
secretary of housing and economic development, or a designee; one member of the house
appointed by the speaker; one member of the house appointed by the minority leader; one
member of the senate appointed by the senate president; one member of the senate appointed by
the minority leader; and the director of the Massachusetts broadband institute.

The commission study shall include, but not be limited to, any economic, technical,
statutory or regulatory barriers or other hindrances to close “last mile” connections being made.
The commission shall submit its findings and recommendations, together with drafts of
legislation necessary to carry those recommendations into effect by filing the same with the
clerks of the house of representatives and senate, the house and senate committees on ways and
means, and the joint committee on economic development and emerging technologies not later
than January 15, 2015.

SECTION 84. Section 1. Notwithstanding any general or special law to the contrary, for
the days of July 27-31, 2014 an excise tax shall not be imposed upon meals purchased in
restaurants, as those terms are defined in Section 6 of Chapter 64H of the General Laws, as

   Section 2. Notwithstanding any general or special law to the contrary, for the days of
July 27-31, 2014, a restaurant in the commonwealth shall not add to the sales price or collect
from a customer an excise upon sales of meals. The commissioner of revenue shall not require
any restaurant to collect and pay excise upon sales of meals purchased on July 27-31, 2014. An
excise erroneously or improperly collected during the days of July 27-31, 2014 shall be remitted
to the department of revenue.

Section 3. Reporting requirements imposed upon restaurants by law or regulation,
including, but not limited to, the requirements for filing returns required by chapter 62C of the
General Laws, shall remain in effect for sales on the days of July 27-31, 2014.

Section 4. The commissioner of revenue shall issue instructions or forms, or promulgate
rules or regulations, necessary for the implementation of this act.

Section 5. Eligible sales of meals purchased in restaurants are restricted to July 27-31,
2014.

Section 6. Notwithstanding sections 1-6, this Act shall not be applicable to the local
option meals excise tax under Section 1-6 of Chapter 64L of the General Laws, as appearing in

SECTION 85. Notwithstanding any general or special law to the contrary, section 84,
including sections 1 to 6, shall not take effect until such time as (i) the secretary of
administration and finance, in consultation with the department of revenue, furnishes an analysis
on the fiscal impacts of providing such a meals tax holiday, which shall include a cost-benefit
analysis of the holiday’s impact on the state’s economy, including the revenue cost to the
commonwealth, cities and towns, businesses; the current practices of other states; and any
anticipated change in employment or business growth and ancillary economic activity; and (ii)
legislation necessary to carry out the recommendations in the report has been filed with the joing
committee on revenue and enacted pursuant to Part 2, Chap. 1, Sec. 1, Art. II of the Constitution.

SECTION 86. Section 19 of chapter 159 of the General Laws, as appearing in the 2012
Official Edition, is hereby amended by inserting at the end thereof the following sentence:- The
department may exempt any common carrier from any provision of this section upon a
determination by the department, after notice and hearing, that such exemption to any such
provision is in the public interest.

SECTION 87. Said chapter 159 is hereby further amended by adding the following
section:-

Section 19 F. (a) Notwithstanding section 19, a common carrier furnishing services
described in paragraph (d) of section 12 may post on its website the rates, terms and conditions
of any retail service it offers, renders or furnishes within the commonwealth. Section 19 shall not
apply to any such retail service so posted, and such common carrier shall not be required to file
with the department or obtain department approval of any schedule for such service. No such
common carrier shall, except as otherwise provided in this chapter, charge, demand, exact, receive or collect a rate in excess of the rate as posted to its website in accordance with this paragraph. Upon written notice to the department, such company or carrier may withdraw any schedule, contract or agreement previously filed with the department under section 19 for any such retail service so posted under this paragraph. This subsection shall not apply to a rural telephone company as defined in 47 U.S.C. § 153 except upon approval of the department. Nothing in this section shall affect the authority of the department (1) to require 30 days’ notice to any affected consumer of any increase in rates for retail services so posted; (2) to require its prior approval of any increase in rates for residential basic exchange service offered by an incumbent local exchange carrier, as defined in 47 U.S.C § 251(h); (3) under sections 13, 14 and 20; or (4) over switched access or wholesale services.

(b) Common carriers shall electronically notify the department on the same business day of posting any change in rates and terms or conditions for a retail service posted under this section and thereby not subject to section 19, unless the department exempts a common carrier from this subsection.

SECTION 88. Chapter 58 of the General Laws as appearing in the 2012 Official Edition is hereby amended by adding the following section:- Section 52. No new tax shall be collected, assessed or payable until 3 months after the passage of the act in which the new tax was created.

SECTION 89. The town of Montague is hereby authorized to utilize the provisions of General Law Chapter 40Q to develop telecommunications and broadband infrastructure in partnership with the town of Leverett.

SECTION 90. Notwithstanding any general or special law to the contrary, the department of housing and community development shall consider the town of Avon as an eligible location for the purposes of chapter 40R of the General Laws.

SECTION 91. Section 3 of chapter 194 of the Acts of 2012 is hereby amended by deleting "2014" and replacing it with "2016".

SECTION 92. Section 6 of chapter 62 of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by inserting after subsection (r) the following new subsection:-

(s) There shall be a credit for any employer based in Massachusetts who hires a veteran upon an honorable discharge from at least 90 days of service. The credit shall be $500 per month of employment for each newly hired full time veteran and $750 per month of employment for each newly hired disabled veteran. The credit shall be available for the first 12 months of employment and shall not exceed $50,000 per business in any calendar year. This section shall expire on July 1, 2019.
SECTION 93. Notwithstanding any special or general law to the contrary, the provisions of section 92 shall not take effect until such time as the executive office of administration and finance and the department of revenue has furnished a study of its impact on the state’s economy and revenue cost to the commonwealth and its municipalities, including, but not limited to, a distributional analysis showing the impact on taxpayers, the current practice of other states and any anticipated change in employment and ancillary economic activity to the joint committee on revenue and until legislation has been filed and passed pursuant to Part 2, Chap. 1, Sec. 1, Art. II of the Constitution.

SECTION 94. Subsection (c) of section 3 of chapter 63B of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by striking the first paragraph and inserting in place thereof the following:—

(c) For purposes of this chapter, there shall be four required installments for each taxable year, except as otherwise provided by this chapter. The first installment shall be paid on or before the fifteenth day of the third month of the taxable year and shall be equal to thirty-five percent of the required annual payment; the second installment shall be paid on or before the fifteenth day of the sixth month of the taxable year and shall be equal to twenty-five percent of the required annual payment; the third installment shall be paid on or before the fifteenth day of the ninth month of the taxable year and shall be equal to twenty-five percent of the required annual payment; and the fourth installment shall be paid on or before the fifteenth day of the twelfth month of the taxable year and shall be equal to the remaining fifteen percent of the required annual payment. Except as otherwise provided in this subsection, the term “required annual payment” shall mean the lesser of:

SECTION 95. Subsection (c) of section 3 of chapter 63B of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by striking the first paragraph and inserting in place thereof the following:—

(c) For purposes of this chapter, there shall be four required installments for each taxable year, except as otherwise provided by this chapter. The first installment shall be paid on or before the fifteenth day of the third month of the taxable year and shall be equal to thirty percent of the required annual payment; the second installment shall be paid on or before the fifteenth day of the sixth month of the taxable year and shall be equal to twenty-five percent of the required annual payment; the third installment shall be paid on or before the fifteenth day of the ninth month of the taxable year and shall be equal to twenty-five percent of the required annual payment; and the fourth installment shall be paid on or before the fifteenth day of the twelfth month of the taxable year and shall be equal to the remaining twenty percent of the required annual payment. Except as otherwise provided in this subsection, the term “required annual payment” shall mean the lesser of:
SECTION 96. Subsection (c) of section 3 of chapter 63B of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by striking the first paragraph and inserting in place thereof the following:—

(c) For purposes of this chapter, there shall be four required installments for each taxable year, except as otherwise provided by this chapter. The first installment shall be paid on or before the fifteenth day of the third month of the taxable year and shall be equal to twenty-five percent of the required annual payment; the second installment shall be paid on or before the fifteenth day of the sixth month of the taxable year and shall be equal to twenty-five percent of the required annual payment; the third installment shall be paid on or before the fifteenth day of the ninth month of the taxable year and shall be equal to twenty-five percent of the required annual payment; and the fourth installment shall be paid on or before the fifteenth day of the twelfth month of the taxable year and shall be equal to the remaining twenty-five percent of the required annual payment. Except as otherwise provided in this subsection, the term “required annual payment” shall mean the lesser of:

SECTION 97. Section 94 shall be effective for the taxable year beginning January 1, 2017 and ending December 31, 2017.

SECTION 98. Section 95 shall be effective for the taxable year beginning January 1, 2018 and ending December 31, 2018.

SECTION 99. Section 96 shall be effective beginning January 1, 2019 and thereafter.”.

SECTION 100. Section 152A of chapter 149 of the General Laws, as appearing in the 2010 Official Edition, is hereby amended by inserting after the word ‘ responsibility ’, in line 8, the following words:— ; provided, however, that a supervisor in a quick service restaurant who serves patrons or customers and whose job duties do not qualify him or her as an employee employed in a bona fide executive capacity as defined in 29 C.F.R. §§ 541.100 (a)(2)-(4) et seq., shall qualify as a wait staff employee for purposes of this section.

SECTION 100A. Said section 152A of said chapter 149, as so appearing, is hereby further amended by inserting after the definition ‘ Patron ’ the following definition:-

“Quick service restaurant”, an establishment selling food or beverages where products are served to patrons primarily over a sales counter or a drive up window sales point, where there is minimal or no direct service to patrons seated at tables, and where employees are paid at least the minimum required hourly wage for non-service employees pursuant to Chapter 151.

SECTION 100B. Nothing in this chapter shall prohibit an employer from establishing a policy prohibiting the acceptance of gratuities.

SECTION 101. Section 42B of Chapter 63 of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by adding the following subsection:-
(d) For the purposes of this section a limited partnership that is not a business corporation but that would otherwise qualify as a research and development corporation under the provisions of this section may be considered a research and development corporation when all partners are corporations, solely for purposes of claiming the exemptions available to research and development corporations under chapters 64H and 64I.

SECTION 102. The Massachusetts Convention Center Authority is authorized to enter into a contract to conduct a feasibility study concerning the future use of the Springfield Civic Center Garage. Said study shall include: (i) a determination of the physical condition of the facility, and the estimated cost of restoration, rehabilitation, or demolition and reconstruction; (ii) an analysis of current supply and demand for parking within the downtown Springfield area, and an assessment of future market conditions related to development that may be reasonably forecast to occur within the next five years; (iii) feasibility of incorporating additional components and uses into such renovation or reconstruction, including retail or other commercial uses, and connections to adjacent facilities for access to events and meetings; and (iv) analysis of potential funding sources for the cost of such renovation or reconstruction and potential revenue and operating expenses of a renovated or reconstructed facility. In contracting for and conducting such study the Authority shall consult with the Executive Office of Communities and Development, the City of Springfield, the Springfield Parking Authority, the Western Massachusetts Economic Development Council and the Springfield Business Improvement District.