

HOUSE No. 4377

The Commonwealth of Massachusetts

The committee of conference on the disagreeing votes of the two branches, with reference to the Senate amendment (striking out all after the enacting clause and inserting in place thereof the text contained in Senate document numbered 2241) of the House Bill promoting economic growth across the Commonwealth (House, No. 4181), reported recommending passage the accompanying bill (House, No. 4377). July 30, 2014.

Joseph F. Wagner	Stephen M. Brewer
Ann-Margaret Ferrante	Gale D. Candaras
Susan Williams Gifford	Donald F. Humason

17 1599-0026 For municipal improvements; provided, that not less than \$100,000 shall
18 be expended to commission a study of economic development and feasibility on the Monson
19 Developmental Center located at 200 State avenue in the town of Monson; provided further, that
20 not less than \$100,000 shall be expended to commission a study of economic development and
21 feasibility on state highway route 32, Thorndike street, in the town of Palmer; and provided
22 further, that not less than \$1,000,000 shall be expended for the continued construction and
23 development at the North Quabbin Business Park \$1,200,000

24 Information Technology Division.

25 1750-0500 For the development of the online business portal as required by section
26 107 \$100,000

27 EXECUTIVE OFFICE OF HOUSING AND ECONOMIC DEVELOPMENT

28 Office of the Secretary.

29 7002-0021 For reconfiguration and optimization of on and off-street parking and
30 signage in the Town of Cohasset Downtown Business district \$200,000

31 7002-0032 For the operations of the John Adams Innovation Institute within the
32 Massachusetts Technology Park Corporation established in section 6A of chapter 40J of the
33 General Laws and doing business as the Massachusetts Technology Collaborative; provided, that
34 funds in this item shall be available for expenditure until June 30, 2018 \$2,000,000

35 7002-0035 For a reserve to support the commonwealth's defense sector initiatives;
36 provided, that the executive office may allocate funds to the Massachusetts Development and
37 Finance Agency for this purpose; and provided further that \$350,000 shall be expended for
38 education and training programs for workforce training \$700,000

39 7002-1501 For the operations, including, but not limited to, equity investments, of the
40 Massachusetts Technology Development Corporation, doing business as MassVentures,
41 established by section 2 of chapter 40G of the General Laws \$1,500,000

42 7002-1502 For the Transformative Development Fund established in section 46 of
43 chapter 23G of the General Laws; provided, that not more than \$2,000,000 shall be used to
44 promote collaborative workspaces; provided further, that not less than \$50,000 shall be expended
45 for the start-up operational costs for the life sciences, education and training center at the former
46 Paul A. Dever State School in the city of Taunton, established pursuant to chapter 130 of the acts
47 2008; and provided further, not less than \$1,000,000 shall be expended for the restoration,
48 renovation and design of the Pynchon building located in the city of Springfield \$16,050,000

49 7002-1504 For the purpose of the Redevelopment Access to Capital Fund established
50 pursuant to section 60 of chapter 23A of the General Laws \$2,500,000

51 7002-1505 For the Advanced Manufacturing, Technology and Hospitality Training
52 Trust Fund established in section 2NNNN of chapter 29 of the General Laws; provided further,
53 that not less than \$300,000 shall be expended for a coordinated program between the regional
54 employment board of Hampden county and the school districts of West Springfield, Ludlow,
55 Longmeadow, East Longmeadow, Agawam, Hampden-Wilbraham, Southwick-Tolland
56 Granville \$12,300,000

57 7002-1506 For competitive technical assistance grants to be administered by the
58 executive office of housing and economic development, in coordination with the Federal Reserve
59 Bank of Boston, to provide multi-year support to initiatives that advance cross-sector
60 collaboration among the public, private and non-profit sectors; provided, that, in order to qualify
61 for funding, a project proposal shall catalyze and accelerate initiatives that create new or stronger
62 working relationships between key institutions, agencies, organizations and businesses within
63 municipalities with: (i) a population of greater than 35,000 and less than 250,000; (ii) a median
64 family income that is below the median of those similarly-sized municipalities; and (iii) a
65 median poverty rate that is above the median for those similarly-sized municipalities; provided
66 further, that the Federal Reserve Bank of Boston shall identify additional program eligibility
67 requirements; and provided further, that the private sector and other institutions shall contribute
68 to this program an amount that is at least equal to the total state appropriation for this program;
69 provided further, that not less than \$50,000 for a Last Mile Broadband grant for broadband
70 service from the town of Edgartown to the island of Chappaquiddick; provided further, that not
71 less than \$75,000 shall be expended on the administration of economic development projects in
72 the town of Amherst; provided further, that not less than \$50,000 shall be expended to conduct a
73 feasibility study on the potential for converting, redeveloping or otherwise improving unused or
74 underutilized public and private property; provided further, that not less than \$250,000 shall be
75 expended for a feasibility study of the "Court of Dreams" project at the former York Street Jail
76 property for a basketball court facility to host year-round basketball tournaments in the city of
77 Springfield; provided further, that not less than \$300,000 shall be expended for the restoration
78 and rehabilitation of the historic building located at 17 Fairmount Avenue in the Hyde Park
79 neighborhood of Boston; provided further, that not less than \$50,000 shall be expended on the
80 administration of economic development projects in the town of Framingham; provided further,
81 that not less than \$100,000 shall be expended to provide for infrastructure improvements relative
82 to the area of Columbian Square in the town of Weymouth; provided further, that not less than
83 \$50,000 shall be expended for the development of downtown Hamilton in the town of Hamilton;
84 provided further, that not less than \$150,000 shall be expended for the establishment of a
85 business incubator in the town of Northborough; provided further, that not less than \$150,000
86 shall be expended for the establishment of a business incubator in the town of Lancaster;
87 provided further, that not less than \$125,000 shall be expended to promote and develop livestock
88 processing facilities that utilize locally-raised animals; provided further, that not less than
89 \$50,000 shall be expended for infrastructure improvements for the promotion and growth of
90 technology sector business in the town of Wakefield; provided further, that not less than \$75,000

91 shall be expended for the development, outreach and coordination of employer partnerships in
92 the city of Worcester; provided further, that not less than \$50,000 shall be expended for the
93 Berkshire Theatre Group to complete renovations to the warehouse space adjacent to the
94 Colonial Theatre in the city of Pittsfield to establish a meeting and convention center; provided
95 further, that not less than \$250,000 shall be expended for a study to be conducted by the Seaport
96 Advisory Council to recommend a plan to provide water transportation alternatives to enable
97 water transportation options in and out of the Boston Convention and Exposition Center to
98 various seaport districts; and provided further, that not less than \$50,000 shall be expended for
99 Buzzards Bay downtown redevelopment; provided further, that \$50,000 shall be expended for
100 the Lawrence Partnership Inc. to provide support for public and private sector collaboration for
101 economic development in the city of Lawrence; and provided further, that not less than \$100,000
102 shall be expended for AHA! Arts, History & Architecture, New Bedford and Zeiterion Theatre,
103 Inc. in consultation with the New Bedford Whaling Museum and New Bedford Art
104 Museum/Art Works to foster economic development in the fields of arts and culture in the
105 downtown, seaport cultural district of New Bedford to plan, promote and host a performance of
106 the Boston Pops Orchestra in the city of New Bedford, or other significant civic events, to
107 advance economic development and tourism in the downtown, seaport cultural district
108 \$3,475,000

109 7002-1507 For grants for the study and implementation of parking management plans
110 in municipalities that, due to residential, commercial or industrial development, require the
111 development of demand-based parking to meet the needs of visitors to the municipality whether
112 they be employees, customers of businesses or tourists; provided, that municipalities that
113 demonstrate an average daily visitor population or at least 30,000 shall be given priority grants
114 up to \$100,000; and provided further, that grants shall be administered by the executive office of
115 housing and economic development, in consultation with the department of transportation
116 \$1,000,000

117 7002-1508 For the Massachusetts Technology Park Corporation established in section
118 3 of chapter 40J of the General Laws and doing business as the Massachusetts Technology
119 Collaborative, to establish programs that provide advice and training from successful,
120 experienced entrepreneurs for start-up enterprises and that create a talent pipeline to technology
121 startups and innovation companies; provided, that \$1,000,000 shall be expended to establish an
122 entrepreneur and startup mentoring program, in consultation with the Massachusetts Technology
123 Development Corporation established in section 2 of chapter 40G and doing business as
124 MassVentures, to provide assistance, mentoring and advice to startups and innovation companies
125 by connecting early-stage entrepreneurs, technology startups, and small businesses with
126 successful, experienced business enterprises and capital financing; provided further, that
127 \$1,000,000 shall be expended to fund paid internships for students seeking careers in technology
128 and innovation industries to work with companies competing actively in those fields; provided
129 further, that the Massachusetts technology collaborative shall seek private funds necessary to

130 match contributions equal to \$1 for every \$1 contributed by the Massachusetts Technology
131 Collaborative through the internship program; provided further, that in the design and
132 implementation of these programs, the Massachusetts Technology Collaborative shall consult
133 with and review the talent pipeline and mentoring programs that are administered by the Venture
134 Development Center at the University of Massachusetts at Boston established pursuant to chapter
135 123 of the acts of 2006 in order to model and bring to scale successful talent pipeline programs
136 and practices; provided further, that as a condition of such grants being awarded, the
137 Massachusetts Technology Collaborative shall reach agreement with the grant recipient on
138 performance measures and indicators that shall be used to evaluate the performance of the grant
139 recipient in carrying out the activities described in the recipient's application; provided further,
140 that the Massachusetts Technology Collaborative shall file annual reports for the duration of the
141 programs with the chairs of the senate and house committees on ways and means and the senate
142 and house chairs of the joint committee on economic development and emerging technologies,
143 by January 1; provided further, the paid internship program report shall include the number of
144 placements of students in paid internships during the academic year, an analysis of the impact of
145 the program on the ability of its participants to enter the full-time job market in the technology
146 and innovation industries after graduation and shall be filed annually by June 15; provided
147 further that the entrepreneurship program report shall include an overview of the activities of the
148 programs, the number of participants in the programs, and an analysis of the impact of the
149 programs on the success of the participants' startup business ventures; and provided further, that
150 funds in this item shall be available until June 30, 2018; provided further, that not less than
151 \$20,000 shall be expended for the Greater Lawrence Community Boating Program to create
152 summer jobs for low income high school students; provided further, that not less than \$100,000
153 shall be expended for North Shore Innoventures in Beverly \$2,120,000

154 7002-1509 For the Massachusetts Technology Park Corporation doing business as the
155 Massachusetts Technology Collaborative for a 3-year pilot program in collaboration with the
156 Massachusetts Medical Device Development Center and the Innovation Hub at the University of
157 Massachusetts at Lowell and the Venture Development Center at the University of
158 Massachusetts at Boston, established under chapter 123 of the acts of 2006, to offer candidates
159 on nonimmigrant visas the opportunity to remain in the commonwealth to pursue practical
160 training in entrepreneurship \$3,000,000

161 7002-1511 For the Massachusetts Technology Park Corporation established in section
162 3 of chapter 40J of the General Laws and doing business as the Massachusetts Technology
163 Collaborative to identify and promote the growth and development of companies and
164 organizations that are engaged in the development of emerging new technologies associated with
165 health information technology including web-based and personalized care delivery as provided
166 in subsection (f) of section 6D of chapter 40J of the General Laws \$1,000,000

167 7002-1512 For the Big Data Innovation and Workforce Fund established in section
168 6H of chapter 40J of the General Laws; provided, that \$150,000 shall be expended for the
169 Venture Development Center at the University of Massachusetts at Boston \$2,150,000

170 Massachusetts Office of Business Development.

171 7007-0210 For the purpose of the Brownfields Redevelopment Fund established in
172 section 29A of chapter 23G of the General Laws \$10,000,000

173 7007-0952 For a competitive grant program for zoos not operated by the
174 Commonwealth Zoological Corporation; provided, that in awarding such grants, the
175 Massachusetts office of business development shall ensure that all zoos that received funding in
176 fiscal year 2014 shall receive funding in fiscal year 2015 and shall award such grants to zoos in
177 equal amounts to all grant recipients \$150,000

178 7007-1202 For the Massachusetts Technology Park Corporation established in section
179 3 of chapter 40J of the General Laws and doing business as the Massachusetts Technology
180 Collaborative, to develop and implement a plan to promote and establish computer science
181 education in public schools as required by section XX; provided however, that the Massachusetts
182 Technology Collaborative shall seek private funds necessary to match contributions equal to \$1
183 for every \$1 contributed by the collaborative; provided further, that the report shall be filed with
184 the chairs of the senate and house committees on ways and means and the senate and house
185 chairs of the joint committee on economic development and emerging technologies that includes
186 a 3-year strategic plan and annual goals and progress in achieving those goals; and provided
187 further, that the reports shall be made available on the Massachusetts Technology
188 Collaborative's website \$1,500,000

189 7007-1641 For a grant for the Smaller Business Association of New England for the
190 layoff aversion through management assistance program for consultant and technical assistance
191 to manufacturing companies to prevent business closure and employee displacement; provided,
192 that the expenditure of the layoff aversion through management assistance program shall
193 leverage at least \$1 in matching funds for every \$1 granted pursuant to this item; and provided
194 further, that the president of the Smaller Business Association of New England shall file a
195 quarterly report with the house and senate committees on ways and means, the joint committee
196 on economic development and emerging technologies and the joint committee on labor and
197 workforce development on the number of employees and manufacturing companies that have
198 received financial assistance through this item, a detailed description of the services provided to
199 manufacturing companies through the layoff aversion through management assistance program
200 and a detailed account of the expenditures of the layoff aversion through management assistance
201 program, including administrative costs \$250,000

202 Massachusetts Marketing Partnership.

203 7008-0900 For support of municipal theatres and festivals; provided, that not less than
204 \$50,000 shall be expended for the Berkshire Theatre Group to complete renovations to the
205 warehouse space adjacent to the Colonial Theatre in the city of Pittsfield to establish a meeting
206 and convention center; provided further, that not less than \$500,000 shall be expended for the
207 Outside the Box festival in the city of Boston; and provided further, that \$215,000 shall be
208 expended to the Pilgrim Hall Museum in the town of Plymouth for the restoration of the Landing
209 of the Pilgrims painting by Henry Sargent \$765,000

210 7008-0905 For the marketing and assisting of businesses in the commercial fishing
211 industry to market the value added of the use of cod and other fish \$100,000

212 7008-1015 For the Massachusetts office of travel and tourism; provided, that with a
213 focus on increasing visitation and spending from countries, the office shall expend funds for
214 marketing the commonwealth in international markets to travelers; provided further, that no
215 funds from this item shall supplant the funding appropriated in 7008-0900; provided further, that
216 the office shall submit an annual report not later than March 1 on the effectiveness of the
217 international marketing plan including, but not limited to, the following information: (i) the
218 projects and amounts expended by location; (ii) the plan to expand to emerging international
219 markets by location; (iii) barriers to expanding to emerging international markets by location;
220 (iv) the per cent change in tourism revenue following implementation of the marketing plan; and
221 (v) a cost-benefit analysis of the marketing plan to the clerks of the senate and house of
222 representatives and to the senate and house chairs of the joint committee on tourism, arts and
223 cultural development; and provided further, that all reports shall be made available on the
224 office's website \$5,000,000

225 EXECUTIVE OFFICE OF LABOR AND WORKFORCE DEVELOPMENT

226 Department of Career Services.

227 7002-1074 For the Workforce Competitiveness Trust Fund established in section
228 2WWW of chapter 29 of the General Laws; provided, that not less than \$1,000,000 shall be
229 transferred to the department of higher education to develop, implement and promote stackable
230 credentials programs at public higher education institutions as required by section 15G of chapter
231 15A of the General Laws \$2,500,000

232 7003-0606 For a grant to the Massachusetts Manufacturing Extension Partnership,
233 Inc. to conduct a study of the manufacturing industry in Berkshire, Hampden, Hampshire,
234 Franklin and Bristol counties; provided, that such study shall assess global market opportunities,
235 identify barriers to growth, develop a strategic roadmap for future growth and identify next steps
236 to transfer this methodology to other regions; and, provided further, that the Massachusetts
237 Manufacturing Extension Partnership, Inc. shall be authorized to contract with outside vendors to
238 conduct the research and analysis of the manufacturing industry; provided further, that not less
239 than \$100,000 shall be expended, in conjunction with Bristol Community College, to conduct a

240 study on the causes of chronically high levels of unemployment and poverty and chronically low
241 levels of educational attainment within the cities of Fall River and New Bedford and develop a
242 comprehensive strategy to address these issues; provided further, that not less than \$50,000 shall
243 be expended for HolyokeWorks of Holyoke for their programs addressing the needs of low-
244 skilled and older workers; and provided further, that not less than \$250,000 shall be provided to
245 the Franklin County Community Development Corporation for the expansion of the Western
246 Massachusetts Food Processing Center and Pioneer Valley Vegetable Venture \$900,000

247 7003-0607 For the commonwealth corporation for an employment training program
248 for unemployed young adults with disabilities; provided, that funds shall be awarded
249 competitively by the commonwealth corporation to community-based organizations with
250 recognized success in creating strong collaborations with employers to consider young adults
251 with disabilities; provided further, that a community-based organization that receives funding
252 under this item shall provide extensive training and internship programming and ongoing post-
253 placement support for participants and employers \$150,000

254 EXECUTIVE OFFICE OF EDUCATION.

255 Office of the Secretary.

256 7009-6406 For competitive grants to cities, towns, regional school districts and
257 institutions of public higher education for the establishment and implementation of early college
258 high school programs; provided, that the programs shall support students who work
259 simultaneously on the completion of a high school diploma from the partnering school district
260 while also earning free college credits towards an associate degree or certificate at the partnering
261 institution of higher education; provided further, that the programs shall provide full access to
262 college support services, student activities and tutoring and shall ensure holistic wrap-around
263 support which meets the academic, social and emotional needs of the student and shall ensure
264 full access to the same for students with physical or learning disabilities; provided further, that in
265 awarding these grants, preference shall be given to innovative joint proposals, developed by
266 partnering school districts, colleges and local and regional nonprofits where appropriate; and
267 provided further, that the grants shall be awarded, to the extent feasible, in a manner that reflects
268 geographic and demographic diversity \$750,000

269 Department of Elementary and Secondary Education.

270 7061-9406 For a statewide college and career readiness program to be implemented
271 by JFYNetworks, A Nonprofit Corporation, to reduce the number of remedial developmental
272 courses students are required to take at community colleges; provided, that JFYNetworks shall
273 (i) establish the JFYNet college and career readiness program to administer the Accuplacer
274 Diagnostic and College Placement tests in high schools; (ii) provide individualized online
275 instructional curricula to strengthen the skills measured by the tests; and (iii) administer final
276 Accuplacer Placement tests to measure student progress and program outcomes; provided

277 further, that passing scores shall be reported to community colleges ensuring student placement
278 in credit-earning courses; provided further, that JFYNetworks shall coordinate with the 15
279 community colleges to identify not more than 5 high schools per community college that shall
280 send students to the program; and provided further, that the program shall not exceed 7,500
281 students statewide \$1,000,000

282 University of Massachusetts.

283 7100-0801 For the Innovation Commercialization Seed Fund established in section
284 45B of chapter 75 of the General Laws \$2,000,000

285 7100-0802 For the University of Massachusetts at Lowell for technical assistance,
286 mentoring, product development and manufacturing referral services for medical device,
287 manufacturing and technology-based startups and to promote partnerships with the
288 Massachusetts advanced manufacturing collaborative's supply chain; provided, that \$150,000
289 shall be expended for the Innovation Hub New Venture Competition; and provided further, that
290 \$500,000 shall be expended for the Massachusetts Medical Device Development Center at the
291 University of Massachusetts at Lowell \$1,500,000

292 7118-0101 For marine hydrokinetic research at the Massachusetts Maritime
293 Academy; provided, that the Massachusetts Maritime Academy shall expend funds to collaborate
294 with the University of Massachusetts at Dartmouth, Bristol Community College and other
295 appropriate institutions in the area of marine hydrokinetic research; provided further, that not
296 more than \$150,000 shall be expended for the purchase of a tidal generator marine hydrokinetic
297 turbine; provided further, that the Massachusetts Maritime Academy shall permit colleges and
298 universities to conduct research and training involving tidal turbine devices; provided further,
299 that the Massachusetts Maritime Academy shall develop course work offering access to a turbine
300 prototype for students enrolled in majors including, but not limited to, engineering, power plant
301 management and design and physical and biological oceanography; provided further, that funds
302 shall be expended on research internships; provided further, that the Massachusetts Maritime
303 Academy shall facilitate internships or cooperatives that carry academic credit with private
304 sector companies in the area of marine hydrokinetic research; and provided further, that the
305 Massachusetts Maritime Academy shall develop a program to provide access for private sector
306 companies through public and private partnerships to test marine hydrokinetics and related
307 products, including integration with the regional power grid \$1,000,000

308 SECTION 3. Section 16G of chapter 6A of the General Laws, as so appearing, is hereby
309 amended by adding the following subsection:-

310 (m) Annually, the secretary of housing and economic development shall prepare a
311 strategic report in conjunction with the secretary of energy and environmental affairs for the
312 commonwealth's commercial fishing and shellfish industry. The secretary of housing and
313 economic development shall annually evaluate the status of the commercial fishing industry and

314 it shall be accompanied by recommendations for appropriate actions to be taken to maintain and
315 revitalize the commercial fishing, shellfish and seafood industry.

316 In carrying out this chapter, the secretaries may, and are encouraged to, seek the
317 laboratory, technical, education and research skills and facilities of public institutions of higher
318 education.

319 SECTION 4. Section 35J of chapter 10 of the General Laws is hereby repealed.

320 SECTION 5. The first paragraph of section 52 of said chapter 10, as appearing in the
321 2012 Official Edition, is hereby amended by striking out the eighth sentence and inserting in
322 place thereof the following sentence:- The council shall include at least 1 member residing in
323 each of the 14 counties and not more than 3 members residing in any 1 county.

324 SECTION 6. Chapter 15A of the General Laws is hereby amended by inserting after
325 section 15F the following section:-

326 Section 15G. (a) The department of higher education shall assess stackable credentials
327 offered at community colleges, state universities and the University of Massachusetts campuses
328 and, in collaboration with the public higher education institutions and regional workforce
329 organizations, shall: (i) identify best practices to be shared and replicated across campuses to
330 provide a clear and accessible path for students seeking to advance their education through
331 workforce training and preparation; (ii) establish guidelines and standards for earning stackable
332 credentials through workforce development or career and technical education; (iii) identify and
333 implement stackable programs on campuses where further needs exist; and (iv) disseminate
334 information on stackable education pathway opportunities with regional workforce agencies. For
335 the purposes of this section, "stackable credential" shall mean a credential earned through an
336 education, training or apprenticeship program while attending an institution of higher education
337 which is designed to be part of a pathway for students that, along with other stackable
338 credentials, cumulatively leads to a degree or industry specific skills certification. The
339 department shall prioritize this effort in the areas of advanced manufacturing and information
340 technology. The department may base credentials on competency, workforce or apprentice
341 experience or workforce preparation. In developing criteria for credentials, the department shall
342 consult with regional employment boards, career and technical education entities, community
343 colleges, state universities, the University of Massachusetts, chambers of commerce, the
344 Massachusetts Technology Park Corporation doing business as the Massachusetts Technology
345 Collaborative, the Massachusetts Life Sciences Center and trade associations.

346 (b) Stackable credentials shall be available across the commonwealth and administered
347 through public higher education institutions; provided, however, that public higher education
348 institutions shall: (i) develop programs responsive to industry needs based on current regional
349 labor market data; (ii) implement the programs in a manner that ensures interconnection of

350 competencies offered in specialized training programs; and (iii) determine transferability of
351 credentials for college credit.

352 (c) For the purposes of this section "public higher education institutions" shall include
353 Quincy College.

354 SECTION 7. Chapter 20 of the General Laws is hereby amended by striking out section
355 1, as appearing in the 2012 Official Edition, and inserting in place thereof the following section:-

356 Section 1. There shall be a department of agricultural resources under the supervision and
357 control of a board of agriculture. The board shall consist of 13 members to be appointed by the
358 governor, who shall be from diverse geographic regions of the commonwealth and shall
359 represent diverse agricultural operations within the commonwealth.

360 At least 9 members of the board shall be farmers whose principal vocation is the
361 production of food and fiber. Members shall be appointed for terms of 3 years and no member
362 shall serve for more than 2 consecutive terms.

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

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

375 SECTION 8. Chapter 21A of the General Laws is hereby amended by adding the
376 following section:-

377 Section 24. (a) There shall be within the division of marine fisheries a coordinated
378 program to market seafood landed in the commonwealth and to take other actions to increase
379 consumer demand and preference for local seafood products, to support the commonwealth's
380 fishing and seafood industry and the residents and communities that benefit from these activities.
381 The objectives of the program may include, but shall not be limited to:

382 (i) increasing the public's knowledge about the health benefits of consuming
383 seafood and the economic importance of the commonwealth's fishing industry to the local
384 economy and communities;

385 (ii) educating the public on fisheries' resources, fisheries' management and
386 commercial fishing to build consumer confidence in the sustainable basis for commercial fishing
387 in the commonwealth;

388 (iii) creating name recognition and increasing consumer demand and preference
389 for the commonwealth's seafood products, including through the use of brand name, logo or
390 other actions to differentiate them from other seafood products;

391 (iv) stabilizing market prices through the promotion of the commonwealth's
392 seafood products in low consumer demand or when the supply of those products is high;

393 (v) developing a variety of promotional and educational tools and strategies to
394 achieve the program's purpose and objectives, including employing market research and social
395 media; and

396 (vi) identifying a range of sources and mechanisms to fund program activities and
397 to increase the scope of program outreach to the public and other stakeholders.

398 (b) The director of marine fisheries shall appoint a permanent steering committee to assist
399 the division in the administration of its seafood marketing program, including in the areas of
400 strategic planning, financial management, prioritization of programmatic initiatives and in
401 pursuing funding for program activities from outside sources such governments,
402 nongovernmental organizations, industry stakeholders and other private parties. The steering
403 committee shall consist of the director of marine fisheries or a designee who shall serve as chair,
404 the commissioner of fish and game or a designee, the commissioner of agricultural resources or a
405 designee, 2 members of the senate, 1 of whom shall be the chair of the joint committee on
406 environment, natural resources and agriculture and 1 of whom shall be appointed by the minority
407 leader, 2 members from the house of representatives, 1 of whom shall be the chair of the joint
408 committee on environment, natural resources and agriculture and 1 of whom shall be appointed
409 by the minority leader, and 12 persons to be appointed by the governor, 1 of whom shall be a
410 representative of wholesale seafood dealers, 1 of whom shall be a representative of the seafood
411 retail business, 1 of whom shall be a representative of the seafood restaurant business, 2 of whom
412 shall be representatives of fishing industry advocacy organizations, 4 of whom shall be
413 representatives from the commercial fishing and harvesting industry, 1 of whom shall be a
414 representative of the lobster industry, 1 of whom shall be a representative of the scallop industry
415 and 1 of whom shall be a representative of the wild caught shellfish industry.

416 SECTION 9. Section 3A of chapter 23A of the General Laws, as appearing in the 2012
417 Official Edition, is hereby further amended by striking out the definition of "Certified project"
418 and inserting in place thereof the following definition:-

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

422 SECTION 10. Said section 3A of said chapter 23A, as so appearing, is hereby further
423 amended by striking out the definition of "Economic development incentive program" and
424 inserting in place thereof the following 2 definitions:-

425 “Economic benefit”, an award of any tax credit approved under this chapter, any tax
426 increment financing approved under section 3F of this chapter or section 59 of chapter 40 or a
427 special tax assessment approved under said section 3F.

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

430 SECTION 11. Said section 3A of said chapter 23A, as so appearing, is hereby further
431 amended by striking out the definition of “Enhanced expansion project” and inserting in place
432 thereof the following definition:-

433 “Enhanced expansion project”, a facility that, in its entirety and as of the project proposal
434 date: (i) is located or shall be located within the commonwealth; (ii) generates substantial sales
435 from outside of the commonwealth; and (iii) generates a net increase of at least 100 full-time
436 employees within 2 years after project certification and which shall be maintained for not less
437 than 5 years; provided, however, that in the case of a facility that as of the project proposal date
438 is already located in the commonwealth, “enhanced expansion project” shall refer only to a
439 facility at which the controlling business has expanded or proposed to expand the number of
440 permanent full-time employees at such facility and the expansion shall: (1) represent an increase
441 in the number of permanent full-time employees employed by the controlling business within the
442 commonwealth; and (2) not be a replacement or relocation of permanent full-time employees
443 employed by the controlling business at any other facility located within the commonwealth;
444 provided further, that in the case of a facility to be located within the commonwealth after the
445 project proposal date, “enhanced expansion project” shall refer only to a facility that is: (a) the
446 first facility of the controlling business to be located within the commonwealth; (b) a new facility
447 of such controlling business and not a replacement or relocation of an existing facility of such
448 controlling business located within the commonwealth; or (c) an expansion of an existing facility
449 of the controlling business that results in an increase in the number of permanent full-time
450 employees.

451 SECTION 12. Said section 3A of said chapter 23A, as so appearing, is hereby further
452 amended by striking out the definitions of “Expansion project”, “Expansion project EOA”,
453 “Expansion project ETA” and “Expansion project proposal” and inserting in place thereof the
454 following 2 definitions:-

455 “Expansion project”, a facility that, in its entirety and as of the project proposal date: (i)
456 generates substantial sales from outside of the commonwealth; and (ii) generates a net increase
457 of full-time employees within 2 years after project certification, and which shall be maintained
458 for a period of not less than 5 years; provided, however, that in the case of a facility that as of the
459 project proposal date is already in existence, “expansion project” shall refer only to a facility at
460 which the controlling business has proposed to expand the number of permanent full-time
461 employees at such facility to occur after the project proposal date and the expansion shall: (1)
462 represent an increase in the number of permanent full-time employees employed by the
463 controlling business within the commonwealth; and (2) not be a replacement or relocation of
464 permanent full-time employees employed by the controlling business at any other facility located
465 within the commonwealth; and provided further, that in the case of a facility to be constructed or
466 relocated after the project proposal date, “expansion project” shall refer only to a facility which
467 is: (a) the first facility of the controlling business to be located within the commonwealth; (b) a
468 new facility of such business and not a replacement or relocation of an existing facility of such
469 controlling business located within the commonwealth; or (c) an expansion of an existing facility
470 of the controlling business that results in an increase in permanent full-time employees.

471 “Expansion project proposal”, a proposal submitted by a controlling business to the
472 EACC pursuant to section 3F for designation of a project as a certified expansion project if: (i)
473 the proposal has been submitted in a timely manner, in such form and with such information as is
474 prescribed by the EACC, supported by independently verifiable information and signed under
475 the penalties of perjury by a person authorized to bind the controlling business; (ii) the proposal
476 includes specific targets by year for the subsequent 5-calendar-year period relative to the
477 projected increase in the number of permanent full-time employees of the controlling business to
478 be employed by and at the project from among residents of the commonwealth; provided,
479 however, that in the case of a project that is already in existence as of the project proposal date,
480 such projected increase shall not be less than 25 per cent over the subsequent 5-year period; and
481 (iii) in the case of a project that is a new facility within the meaning of clause (b) of the
482 definition of expansion project, the proposal includes the number of permanent full-time
483 employees employed by the controlling business at other facilities located in the commonwealth.

484 SECTION 13. Said section 3A of said chapter 23A, as so appearing, is hereby further
485 amended by inserting after the definition of "Gateway municipality" the following 2 definitions:-

486 "Job creation project", a project or investment by a controlling business that: (i) is located
487 or shall be located within the commonwealth; (ii) generates substantial sales from outside of the
488 commonwealth; (iii) does not involve a significant investment in the construction or expansion
489 of an existing facility or otherwise result in an increase in the value of the real property where
490 new jobs shall be located; and (iv) generates a net increase of at least 100 permanent full-time
491 employees within 2 years after project certification and which shall be maintained for a period of
492 not less than 5 years; provided, however, that in the case of a facility that as of the project
493 proposal date is already located in the commonwealth, “job creation project” shall refer only to a

494 facility at which the controlling business has expanded or proposed to expand the number of
495 permanent full-time employees at such facility and the expansion shall: (1) represent an increase
496 in the number of permanent full-time employees employed by the controlling business within the
497 commonwealth; and (2) not be a replacement or relocation of permanent full-time employees
498 employed by the controlling business at any other facility located within the commonwealth;
499 provided further, that in the case of a facility to be located within the commonwealth after the
500 project proposal date, "job creation project" shall refer only to a facility that is: (a) the first
501 facility of the controlling business to be located within the commonwealth; (b) a new facility of
502 such business and not a replacement or relocation of an existing facility of such controlling
503 business located within the commonwealth; or (c) an expansion of an existing facility of the
504 controlling business that results in an increase in permanent full-time employees.

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

517 SECTION 14. Said section 3A of said chapter 23A, as so appearing, is hereby further
518 amended by inserting after the definition of "Municipal application" the following definition:-

519 "Municipal project endorsement", the endorsement by the municipalities in which a
520 proposed project shall be located pursuant to clause (ii) of paragraph (1) of subsection (a) of
521 section 3F.

522 SECTION 15. Said section 3A of said chapter 23A, as so appearing, is hereby further
523 amended by striking out the definitions of "Project" and "Project proposal" inserting in place
524 thereof the following 2 definitions:-

525 "Project", an expansion project, an enhanced expansion project, a job creation project or
526 a manufacturing retention project.

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

530 SECTION 16. Said section 3A of said chapter 23A, as so appearing, is hereby further
531 amended by adding the following 2 definitions:-

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

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

537 SECTION 17. Said chapter 23A is hereby further amended by striking out section 3B, as
538 so appearing, and inserting in place thereof the following section:-

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

555 SECTION 18. Subsection (1) of section 3C of said chapter 23A, as so appearing, is
556 hereby amended by striking out clauses (d) to (h), inclusive, and inserting in place thereof the
557 following 4 clauses:-

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

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

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

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

567 SECTION 19. Section 3D of said chapter 23A, as so appearing, is hereby amended by
568 striking out, in line 1, the word “The” and inserting in place thereof the following word:- (1)
569 The.

570 SECTION 20. Said section 3D of said chapter 23A, as so appearing, is hereby further
571 amended by adding the following subsection:-

572 (2) The EACC may amend the boundaries of an ETA to address situations in which a
573 commercial or industrial facility that is a prospective certified expansion project candidate is
574 located within the boundaries of 2 or more municipalities with at least 1 of the municipalities in
575 an existing ETA. Under such circumstances, if all of the municipalities involved wish to certify
576 the proposed project, the boundaries of the ETA may deviate from census tract boundaries to
577 include any parcels occupied by the commercial or industrial facility. The EACC may consider
578 such an application for amending the boundaries of an ETA if:

579 (a) inclusion of the facility and underlying parcels in the pre-existing contiguous
580 ETA does not alter the eligibility of the ETA as determined pursuant to subclause (ii) of clause
581 (a) of subsection (1);

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

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

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

589 SECTION 21. Section 3E of said chapter 23A, as so appearing, is hereby amended by
590 inserting after the word “designation”, in line 58, the following words:- , if applicable.

591 SECTION 22. Said section 3E of said chapter 23A, as so appearing, is hereby further
592 amended by striking out paragraph (3) and inserting in place thereof the following paragraph:-

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

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

601 An EOA shall retain its designation for at least 5 years and not more than 20 years from
602 the date it is so designated, as determined by the EACC, unless such designation is revoked prior
603 to the expiration of the specified period; provided, however, that the EACC shall not specify a
604 duration in excess of that requested in the municipal application. Only the EACC may revoke the
605 designation of an EOA and only upon the following grounds: (a) upon the petition of the
606 municipality which requested the designation which petition satisfies the authorization
607 requirements for a municipal application and which petition shall be granted as a matter of
608 course; or (b) if the EACC determines, based on its own investigation, that plans and
609 commitments incorporated with the municipal application for such designation are materially at
610 variance with the conduct of the municipality subsequent to the designation and such variance is
611 found to frustrate the public purpose which such designation was intended to advance. Any such
612 revocation of an EOA designation shall only be applied prospectively to deny certification to any
613 projects located or to be located in such EOA and not certified prior to such revocation and shall
614 not apply to, nor revoke any benefits due to or which may become due to, any certified project
615 already in existence in the EOA including, but not limited to, any benefits included in any plans
616 and commitments incorporated with the municipal application for such designation; provided,
617 however, that in no event shall a certified project receive any benefits arising from its status as a
618 certified project for a period of longer than that specified by the EACC in its certification
619 designation, including any renewals thereof, or 20 years, whichever period is of shorter duration.
620 No designation of an area as an EOA shall be renewed or extended except pursuant to paragraphs
621 (1) to (4), inclusive.

622 SECTION 24. Said section 3E of said chapter 23A, as so appearing, is hereby further
623 amended by adding the following paragraph:-

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

629 (i) a significant influx or growth in business activity;

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

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

634 SECTION 25. Said chapter 23A is hereby further amended by striking out section 3F, as
635 so appearing, and inserting in place thereof the following section:-

636 Section 3F. (a)(1) The EACC may from time to time designate a project as a certified
637 expansion project, a certified enhanced expansion project, a certified job creation project or a
638 certified manufacturing retention project and take all actions necessary or appropriate thereto,
639 upon:

640 (i) receipt of a project proposal therefor requesting such designation from the
641 controlling business;

642 (ii) receipt of a municipal project endorsement which shall include the following
643 findings based on the information submitted with the project proposal and such additional
644 investigation as the municipality shall make:

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

647 (B) in the case of an expansion project proposal, the expansion project is
648 consistent with and can reasonably be expected to benefit from the municipality's plans relative
649 to the project EOA, if applicable;

650 (C) together with all other projects previously certified and located in the
651 same municipality, will not overburden the municipality's supporting resources including, but
652 not limited to, those set forth in clause (f) of paragraph (2) of section 3E;

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

659 (E) the project proposal contains documentation regarding an agreement,
660 if any, between the controlling business and area banking institutions by which the controlling
661 business agrees to establish accounts in those banks and those banks agree to commit a specified
662 percentage of the funds deposited in the accounts for loans made to businesses located within the
663 expansion project area pursuant to the small business capital access program established pursuant
664 to section 57 of chapter 23A;

665 (F) the project as described in the proposal, together with the municipal
666 resources committed to the project, will, if certified, have a reasonable chance of increasing or
667 retaining employment opportunities as advanced in the proposal; and

668 (G) in the case of an expansion project, any municipality in which the
669 expansion project is located or shall be located has offered to enter into a tax increment financing
670 agreement meeting the requirements of subsection (f) or (g) or to provide a special tax
671 assessment meeting the requirements of said subsection (g);

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

675 (iv) the following findings are made by the EACC, based on the project proposal,
676 documents submitted therewith, the municipal project endorsement, and such additional
677 investigation as the EACC shall make and incorporate in its minutes, that:

678 (A) the project proposal complies with the definition of a project proposal
679 set forth in section 3A, with all other applicable statutory requirements and with such other
680 criteria that EACC may prescribe; and

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

685 (2) Notwithstanding sections 3 to 3H, inclusive, no certified expansion project shall be
686 required to be located within an ETA or an EOA; provided, however, that an expansion project
687 proposal shall be accompanied by a municipal project endorsement that meets the requirements
688 of clause (ii) of subsection (a).

689 (b) A certified project shall retain its certification for the period specified by the EACC in
690 its certification decision; provided, however, that such specified period shall be not less than 5
691 years from the date of certification nor more than: (i) 20 years from such date; or (ii) the number
692 of years requested by the municipality approving the project proposal, whichever is lesser, unless
693 such certification is revoked prior to the expiration of the specified period. The certification of a
694 project shall be revoked only by the EACC and only upon: (1) the petition of the municipality
695 that approved the project proposal, if applicable, if the petition satisfies the authorization
696 requirements for a municipal application or the petition of the director of economic development;
697 and (2) the independent investigation and determination of the EACC that representations made
698 by the controlling business in its project proposal are materially at variance with the conduct of
699 the controlling business subsequent to the certification and such variance is found to frustrate the
700 public purpose that such certification was intended to advance; provided, however, that for an
701 expansion project where the actual number of permanent full-time employees employed by the
702 controlling business at the project is less than 50 per cent of the number of such permanent full-
703 time employees projected in the project proposal, this shall be deemed a material variance for the
704 purpose of a revocation determination. Upon such a revocation, all tax credits available to the

705 controlling business as a result of project certification shall be revoked and forfeited for the year
706 in which revocation occurred and all subsequent years, and the commonwealth, and the
707 municipality, in the case of a certified expansion project, shall have causes of action against the
708 controlling business for the value of any economic benefit received by the controlling business
709 prior or subsequent to such revocation.

710 Revocation shall take effect on the first day of the tax year in which the material variance
711 occurred, as determined by the EACC.

712 The revocation of a project certification shall not revoke any benefits due to the project
713 that relate to years prior to the year in which the revocation determination has been made unless
714 the controlling business has not proceeded with the certified project or unless EACC determines
715 that the controlling business made a material misrepresentation in its project proposal, or failed
716 to act in good faith to create and maintain the jobs described in its project proposal. In any such
717 case, both the commonwealth and the municipality shall have causes of action against the
718 controlling business for the value of any economic benefits received subsequent to the date on
719 which the material misrepresentation was made. The commissioner of revenue may, consistent
720 with this paragraph, disallow or recapture any credits, exemptions or other tax benefits allowed
721 by the original certification under this section. The department of revenue shall issue regulations
722 to recapture the value of any credits, exemptions or other tax benefits allowed by the certification
723 under this section.

724 Annually, not later than the first Wednesday in December, the EACC shall file a report
725 detailing its findings of the review of all certified projects that it evaluated in the prior fiscal year
726 to the commissioner of revenue, to the senate and house chairs of the joint committee on revenue
727 and the senate and house chairs of the joint committee on economic development and emerging
728 technologies.

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

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

736 (i) for expansion projects:

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

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

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

744 (ii) for enhanced expansion projects:

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

748 (B) the degree to which the project is expected to increase employment
749 opportunities for residents of the commonwealth;

750 (iii) for manufacturing retention projects:

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

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

757 (iv) for job creation projects:

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

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

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

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

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

779 (g)(1) If a municipal project endorsement includes an offer by the municipality to provide
780 the certified project with a special tax assessment, the municipal project endorsement shall
781 include a binding written offer setting forth the following assessment schedule for each parcel of
782 real property in and on which is located and which is otherwise a part of a certified project:

783 (i) in the first year, an assessment of 0 per cent of the actual assessed valuation of
784 the parcel; provided, however, that such assessment shall be granted for the year designated in
785 the binding written offer;

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

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

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

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

794 (2) For the purposes of this subsection, the "municipality's fiscal year" shall refer to a
795 period of 365 days beginning, in the first instance, with the calendar year in which the assessed
796 property is purchased or acquired by the controlling business or the calendar year in which the
797 assessed property becomes part of a certified project, whichever last occurs; provided, however,
798 that no such written offer from a municipality shall be considered to be binding as aforesaid until
799 it is authorized.

800 (3) Notwithstanding any provision of this section to the contrary, a municipality may
801 offer a special tax assessment to a controlling business without a certified project if: (i) the
802 municipality makes a formal determination that the controlling business is making an investment
803 that will contribute to economic revitalization of the municipality and will significantly increase
804 employment opportunities for residents of the municipality; (ii) the municipality applies to the
805 EACC for approval of the special tax assessment; and (iii) the EACC makes a formal finding,
806 based on information presented by the municipality and incorporated into its minutes, that the

807 special tax assessment is reasonably necessary to enable the controlling business's investment
808 and will further the public purpose of encouraging increased industrial and commercial activity
809 in the commonwealth.

810 SECTION 26. Said chapter 23A is hereby further amended by striking out section 13J, as
811 so appearing, and inserting in place thereof the following section:-

812 Section 13J. (a) The following offices shall be within the office of travel and tourism: the
813 Massachusetts film office, which shall be the official and lead agency to facilitate motion picture
814 production and development in the commonwealth, and the Massachusetts sports partnership,
815 which shall be the official and lead agency to facilitate and attract major sports events and
816 championships in the commonwealth. All reports shall be made available on the office of travel
817 and tourism's website.

818 (b) The Massachusetts sports partnership shall meet on a quarterly basis and shall
819 annually, not later than March 1, report the results of its findings and activities for the preceding
820 year and its recommendations to the clerks of the senate and house of representatives and to the
821 senate and house chairs of the joint committee on tourism, arts and cultural development.

822 SECTION 27. Said chapter 23A is hereby further amended by inserting after section 13S
823 the following section:-

824 Section 13T. (a) There shall be a Massachusetts Tourism Trust Fund which shall
825 be administered by the Massachusetts marketing partnership established in section 13A and held
826 by the partnership separate and apart from its other funds. The fund shall be credited in the
827 following phased-in scale:

828 (i) for fiscal year 2016, 1.25 cents of the 5.7 per cent of the room occupancy
829 excise imposed by section 3 of chapter 64G and section 22 of chapter 546 of the acts of 1969;

830 (ii) for fiscal year 2017, 1.5 cents of the 5.7 per cent of the room occupancy
831 excise imposed by said section 3 of said chapter 64G and said section 22 of said chapter 546;

832 (iii) for fiscal year 2018, 1.75 cents of the 5.7 per cent of the room occupancy
833 excise imposed by said section 3 of said chapter 64G and said section 22 of said chapter 546; and

834 (iv) for fiscal year 2019, 2 cents of the 5.7 per cent of the room occupancy excise
835 imposed by said section 3 of said chapter 64G and said section 22 of said chapter 546.

836 (b) In addition, the fund shall be credited all revenue as designated under the Gaming
837 Licensing Fund required under clause (6) of subsection (a) of section 93 of chapter 194 of the
838 acts of 2011 and the Gaming Revenue Fund as required by subclause (b) of clause (2) of section
839 59 of chapter 23K.

840 (c) All available monies in the fund that are unexpended at the end of each fiscal year
841 shall not revert to the General Fund and shall be available for expenditure by the fund in the
842 subsequent fiscal year.

843 (d) Monies in the fund shall be applied as follows:

844 (i) 70 per cent to the Massachusetts marketing partnership; and

845 (ii) 30 per cent to regional tourism councils.

846 (e) The partnership shall submit a report annually not later than December 31 on
847 the cost-effectiveness of the fund to the clerks of the senate and house of representatives and the
848 joint committee on tourism, arts and cultural development. All reports shall be made available
849 on the office of travel and tourism's website. The report shall include: (i) expenditures made by
850 the partnership from monies out of the fund to promote tourism; (ii) expenditures made by the
851 partnership on administrative costs in administering the fund; (iii) expenditures made by the
852 regional tourism councils to promote tourism; and (iv) expenditures made by the regional
853 tourism councils on administrative costs.

854 SECTION 28. Section 63 of said chapter 23A is hereby amended by striking out
855 subsections (a) and (b), as most recently amended by section 4 of chapter 129 of the acts of 2013,
856 and inserting in place thereof the following 2 subsections:-

857 (a) There shall be in the executive office of housing and economic development a
858 MassWorks infrastructure program: (i) to issue public infrastructure grants to municipalities and
859 other public instrumentalities for design, construction, building, land acquisition, rehabilitation,
860 repair and other improvements to publicly-owned infrastructure including, but not limited to,
861 sewers, utility extensions, streets, roads, curb-cuts, parking, water treatment systems,
862 telecommunications systems, transit improvements, public parks and spaces within urban
863 renewal districts and pedestrian and bicycle ways; (ii) for commercial and residential
864 transportation and infrastructure development, improvements and various capital investment
865 projects under the growth districts initiative administered by the executive office of housing and
866 economic development; (iii) to assist municipalities to advance projects that support job creation
867 and expansion, housing development and rehabilitation, community development projects, and
868 small town transportation projects authorized under subsection (e); provided, however, that
869 projects supporting smart growth as defined by the commonwealth's sustainable development
870 principles shall be preferred; or (iv) to match other public and private funding sources to build or
871 rehabilitate transit-oriented housing located within .5 miles of a commuter rail station, subway
872 station, ferry terminal or bus station, at least 25 per cent of which shall be affordable.

873 (b) Eligible public infrastructure projects authorized by clause (i) of subsection (a) shall
874 be located on public land or on public leasehold, right-of-way or easement. A project that uses
875 grants to municipalities for public infrastructure provided by this section shall be procured by a

876 municipality in accordance with chapter 7, section 39M of chapter 30, chapter 30B and chapter
877 149.

878 SECTION 29. Said chapter 23A is hereby further amended by adding the following
879 section:-

880 Section 65. (a) The secretary of housing and economic development shall establish a
881 financial services advisory council in the executive office of housing and economic
882 development, which shall have the sole purpose of advising the governor or the governor's
883 designee on policies, strategies and initiatives designed to preserve and advance the
884 competitiveness and leadership of the commonwealth's financial services industry, including the
885 banking, investment management and insurance sectors.

886 (b) The council shall be composed of 15 members including: the secretary of housing and
887 economic development, who shall serve as chair; the house and senate chairs of the joint
888 committee on economic development and emerging technologies; the house and senate chairs of
889 the joint committee on financial services; the commissioner of higher education; the executive
890 director of the Massachusetts international trade office established in section 13K; and 8
891 representatives of the business community who shall be appointed by the secretary of housing
892 and economic development, including at least 2 business representatives from each of the
893 following sectors: banking, investment management and insurance sectors; at least 1 business
894 representative shall be from a company whose headquarters is located in Suffolk, Middlesex,
895 Essex, Norfolk or Worcester county; at least 1 business representative shall be from a company
896 whose headquarters is located in Hampshire, Hampden, Franklin or Berkshire county; and at
897 least 1 business representative shall be from a company whose headquarters is located in Bristol,
898 Plymouth, Nantucket, Dukes or Barnstable county. The secretary, in making such appointments,
899 shall consider the size of the business representative's company, including its employee base
900 within the commonwealth and the amount of assets under management or premiums in force.
901 Business representatives shall be appointed for 2-year terms and may be reappointed without
902 limitation on the number of terms.

903 (c) The council shall convene at least 3 meetings per calendar year to exchange ideas and
904 develop strategies for business and government to work together to strengthen the financial
905 services industry in areas such as public policy, workforce development, international trade and
906 direct foreign investment and industry promotion.

907 SECTION 30. Section 1 of chapter 23G of the General Laws, as so appearing, is hereby
908 amended by inserting after the definition of "Economic development project" the following
909 definition:-

910 "Equity investments", (i) investments that result in the agency holding a controlling
911 ownership interest in any company; (ii) a membership interest that constitutes controlling voting
912 rights in a company; (iii) a controlling interest in real estate or other assets; (iv) a transaction

913 which in substance falls into any of these categories even though it may be structured as some
914 other form of business transaction; and (v) an equity security; provided, however, that “equity
915 investments” shall not include any of the foregoing if the interest is taken as security for a loan.

916 SECTION 31. Said section 1 of said chapter 23G, as so appearing, is hereby further
917 amended by inserting after the definition of “Financing document” the following definition:-

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

919 SECTION 32. Said section 1 of said chapter 23G, as so appearing, is hereby further
920 amended by inserting after the definition of “Sponsor” the following definition:-

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

926 SECTION 33. Said chapter 23G is hereby further amended by adding the following
927 section:-

928 Section 46. (a) There shall be established and set up on the books of the commonwealth
929 a Transformative Development Fund within the Massachusetts Development Finance Agency.
930 In carrying out its duties under this section, the agency may utilize the fund as provided in this
931 section to make equity investments and provide technical assistance to revitalize and support
932 residential, commercial, industrial and institutional development, or any combination thereof,
933 and to provide financial assistance to promote collaborative workspaces in gateway
934 municipalities. The fund shall be administered and managed by a fund director who shall be
935 appointed by the executive director of the agency. The agency may adopt guidelines necessary to
936 implement the program. The fund may coordinate with other agencies and instrumentalities of
937 the commonwealth to effectuate this section.

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

941 (c) Monies in or received for the fund may be deposited with and invested by any
942 institution designated by the treasurer of the agency at the sole discretion of the treasurer and
943 paid as the fund director shall direct. Any return on investment received by the fund as a result of
944 the deposits and the agency’s equity investments shall be deposited and held for the use and
945 benefit of the fund. The treasurer may make payments from the deposit accounts for use under
946 this section. The agency may be reimbursed annually from the fund for all reasonable and

947 necessary direct costs and expenses incurred with its administration, management and operation
948 of the fund, including reasonable staff time, out-of-pocket expenses and administrative costs.

949 (d) The fund may apply for and accept subventions, grants, loans, advances and
950 contributions from any source of money, property, labor or other things of value to be held, used
951 and applied in furtherance of this section.

952 (e) The agency shall use the fund to make equity investments in property that the agency
953 has determined has the potential to constitute transformative development in a gateway
954 municipality. With respect to any property acquired by the fund, the agency may pledge its
955 ownership interest, physical assets held by the ownership entity or any portion of the anticipated
956 gross revenue resulting from the equity investments of the fund to secure loans related to
957 development of the property. The agency may not cross-collateralize the fund's investments in
958 the property.

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

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

972 (h) The fund director shall allocate a portion of the original capitalization of the fund to
973 support the development in gateway municipalities of collaborative workspaces to spur
974 innovative and creative business growth and economic activity and assist with the redevelopment
975 of underutilized buildings. The program shall: (i) promote the creation of collaborative
976 workspaces by providing financial assistance for capital investments in underutilized buildings;
977 (ii) foster collaboration and linkages among innovative and creative enterprises by providing
978 central locations for such businesses or individuals to work in an environment designed to
979 promote sharing of resources, experience and expertise; (iii) support partnerships among
980 municipalities, property owners and businesses to establish collaborative workspaces; and (iv)
981 require a collaborative workspace to provide shared space which promotes the interaction,
982 socialization and coordination among tenants through the clustering of multiple businesses or
983 individuals within the collaborative workspace. The agency shall, through grants, contracts or

984 loans, administer the program for the purpose of facilitating a collaborative and co-working
985 space to address a regional market demand for affordable work environments that support
986 communication, information sharing and networking opportunities.

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

994 (j) The agency shall solicit applications for financial assistance that promote collaborative
995 workspaces through a request for proposals. The agency shall establish criteria for the
996 submission of applications; provided, however, that the applications shall include, but need not
997 be limited to: (i) a description of the parties involved in the project, including the professional
998 expertise and qualifications of the principals; (ii) a description of the scope of work that shall be
999 undertaken by each party involved in the project; (iii) the proposed budget, including verification
1000 of funding from other sources; (iv) a statement of the project objective, including specific
1001 information on how the project shall promote the use of the space as collaborative and shared
1002 space; (v) a statement that sets forth the implementation plan, the facilities and resources
1003 available or needed for the project and the proposed commencement and termination dates of the
1004 project; (vi) a description of the expected significance of the project, including a description of
1005 the market demand for the type of workspace proposed in the region that the space shall be
1006 located and the number of businesses or individuals that shall be served as a result of the project;
1007 and (vii) any other information that the agency shall consider necessary. The agency shall also
1008 establish guidelines for the review and approval of applications that include preferences for
1009 proposals that: (A) redevelop at least 10,000 square feet in existing properties located in the
1010 downtown area of a gateway municipality; (ii) dedicate at least 25 per cent of accessible space to
1011 collaborative use; and (iii) support a cluster of at least 15 separate occupants.

1012 (k) The agency shall enter into an agreement with each collaborative workspace operator
1013 that receives a grant or loan or enters into a contract under this section regarding: (i) performance
1014 measures and indicators that shall be used to evaluate the performance of the collaborative
1015 workspace operator in carrying out the activities described in the application; and (ii) any other
1016 indicators determined to be necessary to evaluate the performance of the eligible entity. Each
1017 collaborative workspace operator shall submit an annual report for the agency's review for the
1018 duration of the collaborative workspace operation. The agency shall enter into an agreement with
1019 each property owner that receives a grant or loan or enters into a contract under this section
1020 regarding the use of funds and the time frame for the use of funds.

1021 (l) The agency shall identify and maintain a list of redevelopment projects within
1022 gateway municipalities with the greatest potential to provide substantial local economic growth,
1023 job creation, neighborhood revitalization or abandoned and underutilized property reuse. In its
1024 investigation, the agency shall prioritize redevelopment projects that may commence promptly
1025 after identification. The agency shall outline the economic opportunities at the project sites,
1026 describe marketable site uses and describe the benefits of investing in the redevelopment project.
1027 The agency shall also describe current impediments facing each identified redevelopment project
1028 and outline particular policies and programs in place that provide technical assistance, financing
1029 options, permitting aid or any other incentives to pursue redevelopment options.

1030 (m) The agency shall, in coordination with the executive office of housing and economic
1031 development, submit an annual report to the clerks of the senate and house of representatives
1032 who shall forward the report to the house and senate committees on ways and means, the joint
1033 committee on economic development and emerging technologies and the joint committee on
1034 labor and workforce development by December 31. The report shall include a current assessment
1035 of the progress of each project funded through the collaborative workspace program and the
1036 progress of the participants in the program.

1037 SECTION 34. Section 59 of chapter 23K of the General Laws, as appearing in the 2012
1038 Official Edition, is hereby amended by striking out, in lines 21 and 22, the words “Fund to fund
1039 tourist promotion agencies under clause (c) of section 35J of chapter 10” and inserting in place
1040 thereof the following words:- Trust Fund to fund tourist promotion agencies under subsection (b)
1041 of section 13T of chapter 23A.

1042 SECTION 35. Chapter 25C of the General Laws is hereby amended by adding the
1043 following section:-

1044 Section 8. (a) Notwithstanding chapter 159 or any other general or special law to the
1045 contrary, the department shall have no jurisdiction, general supervision, regulation or control
1046 over wireless service, including mobile radio telephone service or radio utilities.

1047 (b) Nothing in this section shall be construed to affect or modify:

1048 (i) the authority of the attorney general to apply and enforce chapter 93A and
1049 other consumer protection laws of general applicability;

1050 (ii) the authority of the department under sections 18B and 18H of chapter 6A
1051 concerning enhanced 911 service, under section 3 of chapter 40A, under section 15E of chapter
1052 166 concerning telephone relay service and under 25A of chapter 166, concerning pole
1053 attachments;

1054 (iii) the rights and obligations of any carrier under 47 U.S.C. § 251 or 47
1055 U.S.C. §252;

1056 (iv) the authority of the department to administer federal programs
1057 supported by the federal Universal Service Fund, including Lifeline and Link-up programs, the
1058 E-rate program or Connect America Fund;

1059 (v) the obligations under state or federal law of a carrier classified as an
1060 incumbent local exchange carrier, as defined in 47 U.S.C. §251(h), as of January 1, 2014; or

1061 (vi) the authority of the department to receive and refer consumer
1062 complaints or to perform consumer education activities.

1063 SECTION 36. Said chapter 29 is hereby further amended by inserting after section
1064 2MMMM the following 2 sections:-

1065 Section 2NNNN. (a) There shall be established and set upon the books of the
1066 commonwealth an Advanced Manufacturing, Technology and Hospitality Training Trust Fund to
1067 establish and support training and education programs that address the workforce shortages of
1068 the advanced manufacturing, mechanical and technical skills, hospitality and information
1069 technology industries in the commonwealth to help meet the workforce and talent pipeline needs
1070 of employers. The fund shall be administered by the commonwealth corporation in consultation
1071 with the executive office of housing and economic development, the executive office of labor
1072 and workforce development, the department of higher education and the Massachusetts
1073 Technology Park Corporation doing business as the Massachusetts Technology Collaborative;
1074 provided, however, that the commonwealth corporation shall make expenditures from the fund
1075 without further appropriation; and provided further, that not more than 10 per cent of the amount
1076 held in the fund in any 1 year shall be used by the commonwealth corporation for the combined
1077 cost of program administration, technical assistance to grantees and program evaluation.

1078 (b) Monies in the fund shall be expended on programs that have 2 or more of the
1079 following purposes with a focus on aligning expenditures with industry needs:

1080 (1) identify, support or establish, collaborative regional partnerships, including but not
1081 limited to, employers, workforce development and education organizations, regional economic
1082 development organizations established under sections 3J and 3K of chapter 23A and economic
1083 development officials in every region of the state where manufacturers have a presence or where
1084 the mechanical and technical, hospitality or information technology industries and related
1085 occupations demonstrate demand;

1086 (2) address critical workforce shortages in advanced manufacturing, mechanical and
1087 technical positions, hospitality or information technology industries;

1088 (3) improve employment in the manufacturing, mechanical and technical, hospitality or
1089 information technology industries for low-income individuals, women and minorities;

1090 (4) provide training, educational or career ladder services for currently employed or
1091 unemployed manufacturing and information technology workers who are seeking new positions
1092 or responsibilities within the manufacturing, mechanical and technical, hospitality or information
1093 technology industries;

1094 (5) develop strong career awareness and advising programs for kindergarten to grade 12,
1095 inclusive, postsecondary, disconnected youth, underemployed workers and unemployed adults;

1096 (6) increase support for internship and apprentice training;

1097 (7) boost industry-relevant instructor capacity for high school and postsecondary
1098 programs;

1099 (8) direct support for succession planning, worker retention and upskilling strategies for
1100 older and incumbent workers;

1101 (9) to facilitate the purchase of manufacturing related equipment by vocational technical
1102 high schools; or

1103 (10) establish research and demonstration projects for training entry-level employees in
1104 the work environment for upward mobility through the use of high intensity training
1105 methodologies to determine the most likely successful training models to provide upward
1106 mobility.

1107 (c) The commonwealth corporation shall establish a competitive grant process for funds
1108 expended on programs under subsection (b). Eligible applicants shall include: employers and
1109 employer associations; local workforce investment boards; labor organizations; joint labor-
1110 management partnerships; community-based organizations; institutions of higher education;
1111 kindergarten to grade 12, inclusive, and vocational education institutions; private for-profit and
1112 nonprofit organizations providing education and workforce training, 1-stop career centers; local
1113 workforce development entities; and any partnership or collaboration between eligible
1114 applicants. Expenditures from the fund for such purposes shall complement and not replace
1115 existing local, state, private, or federal funding for training and educational programs.

1116 (d) A grant proposal submitted under subsection (c) shall include, but not be limited to:

1117 (1) a plan that defines specific goals for advanced manufacturing, mechanical and
1118 technical, hospitality or information technology workforce training and educational
1119 improvements;

1120 (2) the evidence-based programs the applicant shall use to meet the goals;

1121 (3) a budget necessary to implement the plan, including a detailed description of any
1122 funding or in-kind contributions applicants will be providing in support of the proposal;

1123 (4) any other private funding or private sector participation applicants anticipate in
1124 support of the proposal; and

1125 (5) the proposed number of individuals who would be enrolled, complete training and be
1126 placed into employment in the targeted industries.

1127 (e) The commonwealth corporation shall, in consultation with the executive office of
1128 housing and economic development, the executive office of labor and workforce development,
1129 the department of higher education and the Technology Park Corporation doing business as the
1130 Massachusetts Technology Collaborative, develop guidelines for an annual review of the
1131 progress being made by each grantee. Each grantee shall participate in any evaluation or
1132 accountability process implemented by or authorized by the commonwealth corporation. The
1133 commonwealth corporation shall file annual reports for the duration of the programs with the
1134 house and senate chairs of the committee on ways and means, the house and senate chairs of the
1135 joint committee on labor and workforce development and the house and senate chairs of the joint
1136 committee on economic development and emerging technologies, by January 1. The report shall
1137 include an overview of the activities of the programs, the number of participants in the programs
1138 and the employment outcomes in the programs.

1139 (f) The commonwealth corporation shall, in consultation with the executive office of
1140 education, evaluate and report on the status of vocational-technical schools, including but not
1141 limited to a recommendation on whether the current training programs are adequately focused on
1142 the high-growth sectors of the economy of the commonwealth or occupations with the best job
1143 prospects for those entering the workforce and the funding needs including capital
1144 improvements, investments and instructional equipment needed to focus vocational education
1145 programs towards high-growth industries.

1146 Section 20000. There shall be established and set up on the books of the
1147 commonwealth a Massachusetts Seafood Marketing Program Fund which shall be administered
1148 by the division of marine fisheries. Notwithstanding any general or special law to the contrary,
1149 the following monies shall be credited to the fund: (i) a portion of the monies collected from the
1150 sale of commercial harvester and dealer permits issued by the division pursuant to chapter 130 in
1151 an amount to be determined by the director of marine fisheries not to exceed \$250,000 per fiscal
1152 year; (ii) any appropriations, grants, gifts or other monies authorized by the general court or
1153 other parties and specifically designated to be credited to the fund; and (iii) any income derived
1154 from the investment of amounts credited to the fund. All amounts credited to the fund shall be
1155 used without further appropriation for the purpose of developing and administering the seafood
1156 marketing program established in section 23 of chapter 21A; provided, however, that program
1157 expenditures shall be made in consultation with the department of fish and game and the division
1158 and shall be consistent with any program priorities identified by the steering committee
1159 established pursuant to said section 23 of said chapter 21A. No expenditure from the fund shall
1160 cause the fund to be in deficiency at the close of a fiscal year. Monies deposited in the fund that

1161 are unexpended at the end of the fiscal year shall not revert to the General Fund and shall be
1162 available for expenditure in the subsequent year. The fund shall be exempt from the indirect and
1163 fringe benefits that would otherwise be assessed pursuant to this chapter.

1164 SECTION 37. Chapter 40 of the General Laws is hereby amended by striking out section
1165 59, as so appearing, and inserting in place thereof the following section:-

1166 Section 59. Notwithstanding any general or special law to the contrary, any city or town
1167 by vote of its town meeting, town council, or city council with the approval of the mayor where
1168 required by law, on its own behalf or in conjunction with one or more cities or towns, and
1169 pursuant to regulations issued by the economic assistance coordinating council established under
1170 section 3B of chapter 23A, may adopt and execute a tax increment financing agreement
1171 hereinafter referred to as a TIF agreement, and do any and all things necessary thereto; provided,
1172 however, that the TIF agreement:

1173 (i) includes a description of the parcels to be included in the agreement; provided,
1174 however, that the parcels are wholly within an economic target area or an area presenting
1175 exceptional opportunities for increased economic development, as defined by section 3D of
1176 chapter 23A and as may be defined further by regulations adopted by the economic assistance
1177 coordinating council; provided, further, that in the case of a TIF area that includes parcels
1178 located in one or more city or towns, the areas included in the TIF agreement shall be contiguous
1179 areas of such cities or towns;

1180 (ii) describes in detail all construction and construction-related activity, public and
1181 private, contemplated for such TIF agreement as of the date of adoption of the TIF agreement;
1182 provided, however, that in the case of public construction as aforesaid, the TIF agreement shall
1183 include a detailed projection of the costs thereof and a betterment schedule for the defrayal of
1184 such costs; provided, further, that the TIF agreement shall provide that no costs of such public
1185 constructions shall be recovered through betterments or special assessments imposed on any
1186 party which has not executed an agreement in accordance with the provisions of clause (v); and
1187 provided, further, that in the case of private construction as aforesaid, the TIF agreement shall
1188 include the types of industrial and commercial developments which are projected to occur within
1189 such TIF area, with documentary evidence of the level of commitment therefore, including but
1190 not limited to architectural plans and specifications as required by said regulations;

1191 (iii) authorizes tax increment exemptions from property taxes, under clause 51 of section
1192 5 of chapter 59, for a specified term not to exceed 20 years, for any parcel of real property which
1193 is included in a TIF agreement; provided, however, that the TIF agreement shall specify the level
1194 of the exemptions expressed as exemption percentages, not to exceed 100 per cent to be used in
1195 calculating the exemptions for the parcel, and for personal property situated on that parcel, as
1196 provided under said clause 51 of said section 5 of said chapter 59; provided, further, that the
1197 exemption for each parcel of real property shall be calculated using an adjustment factor for each

1198 fiscal year of the specified term equal to the product of the inflation factors for each fiscal year
1199 since the parcel first became eligible for an exemption under this clause; provided, further that
1200 the inflation factor for each fiscal year shall be a ratio;

1201 (a) the numerator of which shall be the total assessed value of all parcels of commercial
1202 and industrial real estate that are assessed at full and fair cash value for the current fiscal year
1203 minus the new growth adjustment for the current fiscal year attributable to the commercial and
1204 industrial real estate as determined by the commissioner of revenue under subsection (f) of
1205 section 21C of chapter 59; and

1206 (b) the denominator of which shall be the total assessed value for the preceding fiscal
1207 year of all the parcels included in the numerator; provided, however, that the ratio shall not be
1208 less than 1;

1209 (iv) establishes a maximum percentage of the costs of any public construction, referenced
1210 in clause (ii) and initiated subsequent to the adoption of the TIF agreement, that can be recovered
1211 through betterments or special assessments against any parcel of real property eligible for tax
1212 increment exemptions from property taxes pursuant to clause (iii) during the period of such
1213 parcel's eligibility for exemption from annual property taxes pursuant to clause 51 of section 5 of
1214 chapter 59, notwithstanding the provisions of chapter 80 or any other general or special law
1215 authorizing the imposition of betterments or special assessments;

1216 (v) includes: (a) all material representations of the parties which served as the basis for
1217 the descriptions contained in the TIF agreement in accordance with the provisions of clause (ii);
1218 (b) a detailed recitation of the tax increment exemptions and the maximum percentage of the cost
1219 of public improvements that can be recovered through betterments or special assessments
1220 regarding such parcel of real property pursuant to clauses (iii) and (iv); (c) a detailed recitation of
1221 all other benefits and responsibilities inuring to and assumed by the parties to such agreement;
1222 and (d) a provision that such agreement shall be binding upon subsequent owners of such parcel
1223 of real property;

1224 (vi) delegates to one board, agency or officer of the city or town the authority to execute
1225 the agreement in accordance with the provisions of clause (v);

1226 (vii) is certified as an approved TIF agreement by the economic assistance coordinating
1227 council pursuant to section 3F of chapter 23A and regulations adopted by said council; provided,
1228 however, that the economic assistance coordinating council shall certify in its vote that the TIF
1229 agreement is consistent with the requirements of this section and section 3F of chapter 23A, and
1230 will further the public purpose of encouraging increased industrial and commercial activity in the
1231 commonwealth;

1232 (viii) requires of an owner of a parcel pursuant to clause (v) to submit to the city or town
1233 clerk and the economic assistance coordinating council a report detailing the status of the

1234 construction laid out in the agreement; the current value of the property; and the number of jobs
1235 created to date as a result of the agreement; provided, however, that a report shall be filed every
1236 two years for the term of the tax increment exemption allowed under clause 51 of section 5 of
1237 chapter 59; and provided further, that a final report shall be filed in the final year of the
1238 exemption.

1239 The board, agency or officer of the city or town authorized pursuant to clause (vi) to
1240 execute agreements shall forward to the board of assessors a copy of each approved TIF
1241 agreement, together with a list of the parcels included therein.

1242 SECTION 38. Section 6D of chapter 40J of the General Laws, as appearing in the 2012
1243 Official Edition, is hereby amended by adding the following subsection:-

1244 (f) The institute shall identify companies and organizations that are engaged in the
1245 development of emerging new technologies associated with health information technology,
1246 including web-based and personalized care delivery. The institute shall promote the growth and
1247 development of such companies and organizations by supporting the formation of regional health
1248 information technology clusters, coordinating the promotion and dissemination of information
1249 regarding such companies and organizations, identifying and addressing obstacles to the growth
1250 of such companies and organizations and helping to identify alternative funding sources for such
1251 companies and organizations for the implementation of their business and marketing plans.

1252 SECTION 39. Said chapter 40J is hereby further amended by inserting after section
1253 6E1/2 the following section:-

1254 Section 6H. There shall be established and set up on the books of the corporation a Big
1255 Data Innovation and Workforce Fund. There shall be credited to the fund the proceeds of any
1256 bonds or notes of the commonwealth issued for the purpose of the fund and any appropriations
1257 designated by the general court. The corporation shall hold the fund in an account separate from
1258 other funds, including other funds established under this chapter. Amounts credited to the fund
1259 shall be available for expenditure by the corporation without further appropriation for all
1260 activities consistent with this section and which support the purposes specified in this section as
1261 the corporation may determine are appropriate including, without limitation, grants, contracts
1262 and loans. Amounts credited to the fund shall be expended or applied only with the approval of
1263 the executive director of the corporation upon consultation with the director of the John Adams
1264 Innovation Institute. Amounts credited to the fund shall be used to promote the use of big data,
1265 open data and analytics by including, but not limited to: (i) bringing together academia, industry,
1266 public sector and private sector organizations to make recommendations regarding how to
1267 educate and prepare a workforce for careers in big data including, but not limited to, through
1268 continuing education programs, advanced degree programs and community college and science,
1269 technology, engineering and math, or STEM, courses to close the skills gap; (ii) providing access
1270 to tools and technology to enable academia and industry to analyze open data sets to help

1271 identify and solve problems in transportation, public health, energy and other areas of public
1272 policy concern and to support economic development; (iii) providing challenge grants that enable
1273 departments, agencies and instrumentalities of the commonwealth that utilize big data to solve
1274 public policy concerns and to support economic development; and (iv) supporting the
1275 development of big data at the Venture Development Center at the University of Massachusetts
1276 at Boston. The corporation shall support efforts to develop policies and guidelines to safeguard
1277 personally identifiable information.

1278 SECTION 40. Subsection (a) of section 4 of chapter 40V of the General Laws, as
1279 appearing in the 2012 Official Edition, is hereby amended by striking out clause (ii).

1280 SECTION 41. Paragraph (1) of subsection (g) of section 6 of chapter 62 of the General
1281 Laws, as so appearing, is hereby amended by striking out the first paragraph and inserting in
1282 place thereof the following paragraph:-

1283 A credit shall be allowed against the tax liability imposed by this chapter, to the extent
1284 authorized by the economic assistance coordinating council established in section 3B of chapter
1285 23A, up to an amount equal to 50 per cent of such liability in any taxable year; provided,
1286 however, that the 50 per cent limitation shall not apply where the credit is refundable under
1287 paragraph (5): (i) for certified expansion projects and certified enhanced expansion projects, as
1288 defined in sections 3A and 3F of said chapter 23A, an amount up to 10 per cent, (ii) for certified
1289 manufacturing retention projects, as defined in said sections 3A and 3F of said chapter 23A, an
1290 amount up to 40 per cent of the cost of property that would qualify for the credit allowed by
1291 section 31A of chapter 63 if the property were purchased by a manufacturing corporation or a
1292 business corporation engaged primarily in research and development and used exclusively in a
1293 certified project as defined in said sections 3A and 3F of said chapter 23A; and, (iii) for certified
1294 job creation projects, as defined in said sections 3A and 3F of said chapter 23A, an amount up to
1295 \$1,000 per job created, or up to \$5,000 per job created in a gateway municipality as defined by
1296 section 3A of chapter 23A or within a city or town whose average seasonally adjusted
1297 unemployment rate, as reported by the executive office of labor and workforce development, is
1298 higher than the average seasonally adjusted unemployment rate of the commonwealth; provided,
1299 however, that the total award per project shall be no more than \$1,000,000; and further provided
1300 that a credit under this clause (iii) shall be allowed only for the year subsequent to that in which
1301 the jobs are created. A lessee may be eligible for a credit pursuant to this subsection for real
1302 property leased pursuant to an operating lease. Notwithstanding any contrary provisions in
1303 section 3F of chapter 23A, if such property is disposed of or ceases to be in qualified use within
1304 the meaning of section 31A or ceases to be used exclusively in a certified project before the end
1305 of the certified project's certification period, or if a project's certification is revoked, the
1306 recapture provisions of subsection (e) of section 31A shall apply; the revocation shall take effect
1307 on the first day of the tax year in which a material variance or material misrepresentation
1308 occurred as determined by the EACC. If such property is disposed of after the certified project's
1309 certification period but before the end of such property's useful life, the recapture provisions of

1310 subsection (e) of section 31A shall apply. The expiration of a certified project's certification shall
1311 not require the application of the recapture provisions of subsection (e) of section 31A.

1312 SECTION 42. The third paragraph of subsection (g) of said section 6 of said chapter 62,
1313 as so appearing, is hereby amended by striking out the fourth sentence and inserting in place
1314 thereof the following sentence:- To the extent applicable, paragraph (2) of section 3F of said
1315 chapter 23A shall apply to tax benefits awarded under this section.

1316 SECTION 43. Said subsection (g) of said section 6 of said chapter 62, as so appearing, is
1317 hereby further amended by striking out paragraph (2) and inserting in place thereof the following
1318 paragraph:-

1319 (2) Any taxpayer entitled to a credit under this subsection for any taxable year may, to the
1320 extent authorized by the economic assistance coordinating council established in section 3B of
1321 chapter 23A, carry over and apply to the tax for any one or more of the next succeeding ten
1322 taxable years, the portion, as reduced from year to year, of those credits which exceed the tax for
1323 the taxable year; provided, however, that in no event shall the taxpayer apply the credit to the tax
1324 for any taxable year beginning more than five years after the certified project or economic
1325 opportunity area ceases to qualify as such under the provisions of chapter 23A. Notwithstanding
1326 the foregoing, the EACC may limit or restrict carry-over of credits as set forth in paragraph (5)
1327 of section 3F of said chapter 23A.

1328 SECTION 44. Said subsection (g) of said section 6 of said chapter 62, as so appearing, is
1329 hereby further amended by striking out paragraph (5) and inserting in place thereof the following
1330 paragraph:-

1331 (5) If a credit allowed under clauses (ii) and (iii) of paragraph 1 for a certified
1332 manufacturing retention project or a certified job creation project exceeds the tax otherwise due
1333 under this chapter, 100 per cent of the balance of such credit may, at the option of the taxpayer
1334 and to the extent authorized by the economic assistance coordinating council, be refundable to
1335 the taxpayer. Such refund shall be for the taxable year in which the qualified property giving rise
1336 to that credit is placed in service, in the case of a manufacturing retention project, or for the
1337 taxable year subsequent to the year in which the required jobs are added, in the case of a job
1338 creation project. If such credit balance is refunded to the taxpayer, the credit carryover provisions
1339 of paragraph (2) shall not apply.

1340 SECTION 45. Said section 6 of said chapter 62, as so appearing, is hereby further
1341 amended by striking out, in line 843, the figure "\$5,000,000" and inserting in place thereof the
1342 following figure:- \$10,000,000.

1343 SECTION 46. Said section 6 of said chapter 62 is hereby further amended by striking
1344 out, the figure "\$10,000,000", inserted by section XX, and inserting in place thereof the
1345 following figure:- \$5,000,000.

1346 SECTION 47. Said section 6 of said chapter 62, as so appearing, is hereby further
1347 amended by striking out, in line 848, the figure “\$5,000,000” and inserting in place thereof the
1348 following figure:- \$10,000,000.

1349 SECTION 48. Said section 6 of said chapter 62 is hereby further amended by striking out
1350 the figure “\$10,000,000”, inserted by section XX, and inserting in place thereof the following
1351 figure:- \$5,000,000.

1352 SECTION 49. Section 6 of chapter 62, as so appearing, is hereby amended by
1353 striking out, in line 875, the figure “\$25,000,000” and inserting in place thereof the following
1354 figure:- \$30,000,000.

1355 SECTION 50. Said section 6 of said chapter 62, as most recently amended by section 54
1356 of chapter 38 of the acts of 2013, is hereby further amended by adding the following subsection:-

1357 (s) (1) A taxpayer primarily engaged in agriculture or farming, as defined in section 1A
1358 of chapter 128, on land zoned pursuant to section 3 of chapter 40A or engaged in commercial
1359 fishing, which shall include only those landing a minimum of 5,000 pounds of fish per year and
1360 possessing either a state or federal fishing permit shall be allowed a credit as provided in this
1361 paragraph against the tax liability imposed by this chapter. The amount of the credit shall be 3
1362 per cent of the cost or other basis for federal income tax purposes of qualifying property
1363 acquired, constructed, reconstructed or erected during the taxable year after deduction therefrom
1364 of any federally authorized tax credit taken with respect to the property. “Qualifying property”
1365 shall be tangible personal property and other tangible property, including buildings and structural
1366 components of buildings: (i) acquired by purchase as defined in 26 U.S.C. § 179(d), as amended
1367 and in effect for the taxable year; (ii) used solely in agriculture, farming or fishing; (iii) not
1368 taxable pursuant to chapter 60A; (iv) used by the taxpayer in the commonwealth; (v) situated in
1369 the commonwealth on the last day of the taxable year; and (vi) depreciable under 26 U.S.C. §
1370 167 and with a useful life of at least 4 years.

1371 (2) A taxpayer primarily engaged in agriculture or farming, as defined in said section 1A
1372 of said chapter 128, on land zoned pursuant to said section 3 of said chapter 40A or in
1373 commercial fishing, which shall include only those landing a minimum of 5,000 pounds of fish
1374 per year and possessing either a state or federal fishing permit shall be allowed a credit as
1375 provided in this paragraph against the tax liability imposed by this chapter. The amount of the
1376 credit shall be 3 per cent of the lessor's adjusted basis in qualifying property for federal income
1377 tax purposes at the beginning of the lease term, multiplied by a fraction, the numerator of which
1378 shall be the number of days of the taxable year during which the lessee leases the qualifying
1379 property and the denominator of which shall be the number of days in the useful life of the
1380 property. “Useful life” shall be the same as that used by the lessor for depreciation purposes
1381 when computing federal income tax liability. “Operating lease” shall be any contract or
1382 agreement to lease or rent or for a license to use qualifying property. “Qualifying property” shall

1383 be tangible personal property and other personal property, including buildings and structural
1384 components of buildings: (i) leased, and not a purchase as defined under 26 U.S.C. § 179(d), as
1385 amended and in effect for the taxable year; (ii) used solely in agriculture, farming or fishing; (iii)
1386 not taxable under chapter 60A; (iv) used by the lessee in the commonwealth; (v) situated in the
1387 commonwealth throughout the entire lease term; and (vi) depreciable by the lessor under 26
1388 U.S.C. § 167 and with a useful life of at least 4 years. The credit shall not be available to a lessee
1389 if the lessor has previously received a credit with respect to the leased tangible personal property.

1390 (3) The commissioner shall by regulation require documentation of the lessor and lessee
1391 to substantiate a credit claimed pursuant to paragraph (2).

1392 (4) A taxpayer shall not receive a credit under paragraphs (1) or (2) with respect to
1393 tangible personal property and other tangible property, including buildings and structural
1394 components of buildings, which it leases as a lessor. For the purposes of this paragraph, a
1395 contract or agreement to lease or rent or for a license to use such property shall be considered a
1396 lease. This paragraph shall not apply to equine-based businesses where care and boarding of
1397 horses is a function of the agricultural activity.

1398 (5) With respect to property that is disposed of or ceases to be in qualified use prior to the
1399 end of the taxable year in which the credit is to be taken, the amount of the credit shall be that
1400 portion of the credit provided for in paragraphs (1) or (2) which represents the ratio which the
1401 months of qualified use bear to the months of useful life. If property on which credit has been
1402 taken is disposed of or ceases to be in qualified use prior to the end of its useful life, the
1403 difference between the credit taken and the credit allowed for actual use must be added back as
1404 additional taxes due in the year of disposition; provided, however, that if the property is disposed
1405 of or ceases to be in qualified use after it has been in qualified use for more than 12 consecutive
1406 years, it shall not be necessary to add back the credit as provided in this subsection. The amount
1407 of credit allowed for actual use shall be determined by multiplying the original credit by the ratio
1408 which the months of qualified use bear to the months of useful life. For the purposes of this
1409 subsection, "useful life of property" shall be the same as that used by the individual for
1410 depreciation purposes.

1411 (6) A taxpayer entitled to a credit for any taxable year in accordance with paragraphs (1)
1412 to (5), inclusive, may carry over and apply to its tax liability imposed by this chapter for any 1 or
1413 more of the next succeeding 3 taxable years the portion, as reduced from year to year, of its
1414 credit which exceeds its tax liability imposed by this chapter for the taxable year.

1415 SECTION 51. Said section 6 of said chapter 62, as appearing in the 2012 Official
1416 Edition, is hereby further amended by adding the following subsection:-

1417 (t) (1) As used in this subsection, the following words shall have the following meanings
1418 unless the context clearly requires otherwise:-

1419 “Business”, a profession, sole proprietorship, trade partnership, corporation, general
1420 partnership, limited liability company, limited partnership, joint venture, business trust, public
1421 benefit corporation, non-profit entity or other business entity.

1422 “Gateway municipality”, a gateway municipality as defined in section 3A of chapter 23A.

1423 “Qualifying business”, a business which: (a) has its principal place of business in the
1424 commonwealth; (b) has at least 50 per cent of its employees located in the business’s principal
1425 place of business; (c) has a fully developed business plan that includes all appropriate long-term
1426 and short-term forecasts and contingencies of business operations, including research and
1427 development, profit, loss and cash flow projections and details of angel investor funding; (d)
1428 employs 20 or fewer full-time employees at the time of the taxpayer investor’s initial qualifying
1429 investment as provided for in paragraph (2); (e) has a federal tax identification number; and (f)
1430 has gross revenues equal to or less than \$500,000 in the fiscal year prior to eligibility.

1431 “Qualifying investment”, a monetary investment that is at risk and not secured or
1432 guaranteed; provided, however, that a “qualifying investment” shall not include venture capital
1433 funds, hedge funds and commodity funds with institutional investors or investments in a business
1434 involved in retail, real estate, professional services, gaming or financial services.

1435 “Taxpayer investor”, accredited investors, as defined by the United States Securities and
1436 Exchange Commission pursuant to section 2(15)(ii) of the Securities Act of 1933, 15 U.S.C.
1437 77b(15)(ii) and who is not the principal owner of the qualifying business who is involved as a
1438 full-time professional activity.

1439 (2) A taxpayer investor who makes a qualifying investment in a qualifying
1440 business shall be allowed a credit against the taxes imposed by this chapter in an amount equal to
1441 20 per cent of the amount of the taxpayer’s qualifying investment. A taxpayer investor who
1442 makes a qualifying investment in a qualifying business with its principal place of business
1443 located in a gateway municipality shall be allowed a credit against the taxes imposed by this
1444 chapter in an amount equal to 30 per cent of the amount of the taxpayer’s qualifying investment.
1445 Taxpayer investors may invest up to \$125,000 per qualifying business per year with a \$250,000
1446 maximum for each qualifying business. The total of all tax credits available to a taxpayer
1447 investor under this subsection and section 38GG of chapter 63 shall not exceed \$50,000 in any 1
1448 tax year.

1449 (3) Qualifying investments may be used by a qualifying business for the following
1450 purposes: (a) capital improvements; (b) plant equipment; (c) research and development; and (d)
1451 working capital. Qualifying investments shall not be used to pay dividends, fund or repay
1452 shareholders’ loans, redeem shares, repay debt or pay wages or other benefits of the taxpayer
1453 investor.

1454 (4) The credits allowed under paragraph (2) may be taken against income tax due
1455 in either the tax year of the initial investment or in any of the 3 subsequent taxable years. Any
1456 amount of the tax credit that exceeds the tax due for a taxable year may be carried forward by the
1457 taxpayer investor to any of the 3 subsequent taxable years. If the qualifying business ceases to
1458 have its principal place of business in the commonwealth within such 3 year period, the taxpayer
1459 investor shall not claim any further credits and shall repay the total amount of credits claimed to
1460 the commonwealth.

1461 (5) The commissioner of revenue in consultation with the executive office of
1462 housing and economic development shall authorize annually for the 4-year period beginning
1463 January 1, 2015 and ending December 31, 2018, pursuant to this subsection together with said
1464 section 38GG of said chapter 63, an amount not to exceed \$5,000,000 per year for the credits
1465 allowed.

1466 (6) The executive office of housing and economic development in consultation
1467 with the commissioner of revenue shall authorize, administer and determine eligibility for this
1468 tax credit and allocate the credit in accordance with the standards and requirements as set forth in
1469 regulations promulgated pursuant to this subsection. The executive office of housing and
1470 economic development shall allocate the total available tax credit among as many qualified
1471 commonwealth businesses as fiscally feasible with the goal of creating and maintaining jobs in
1472 the commonwealth.

1473 (7) The commissioner of revenue and the executive office of housing and
1474 economic development shall promulgate regulations necessary to carry out this subsection.

1475 SECTION 52. Said section 6 of said chapter 62, as so appearing, is hereby further
1476 amended by adding the following subsection:-

1477 (u)(1) As used in this subsection the following words shall have the following meanings
1478 unless the context clearly requires otherwise:

1479 “Advertising and public relations expenditure”, costs incurred within the commonwealth
1480 by an eligible theater production for goods or services related to the marketing, public relations,
1481 creation and placement of print, electronic, television, billboards and other forms of advertising
1482 to promote the eligible theater production.

1483 “Broadway tour launch”, a live stage production that, in its original or adaptive version,
1484 shall be performed in a qualified production facility and opens its United States tour the
1485 commonwealth.

1486 “Eligible theater production”, a live stage musical or theatrical production or tour being
1487 presented in a qualified production facility that shall be either: (a) a pre-Broadway production;

1488 (b) a pre Off-Broadway production; or (c) a Broadway tour launch and shall be doing business
1489 with a commonwealth-based theater venue, theater company, theater presenter or producer.

1490 “Eligible theater production certificate”, a certificate issued by the office certifying that
1491 the production shall be an eligible theater production which meets the requirements of this
1492 subsection.

1493 “Office”, the office of travel and tourism.

1494 “Payroll”, salaries, wages, fees and other compensation including related benefits for
1495 services performed and costs incurred within the commonwealth; provided, however, that
1496 “payroll” shall be limited to the first \$100,000 paid to or received on behalf of each employee of
1497 an eligible theater production in each taxable year.

1498 “Pre-Broadway production”, a live stage production that, in its original or adaptive
1499 version, shall be performed in a qualified production facility and has a presentation scheduled for
1500 New York City’s Broadway theater district within 12 months of its presentation in the
1501 commonwealth.

1502 “Pre-Off Broadway production”, a live stage production that, in its original or adaptive
1503 version, shall be performed in a qualified production facility and has a presentation scheduled for
1504 New York City’s Off-Broadway theater district within 12 months of its presentation in the
1505 commonwealth.

1506 “Production and performance expenditures”, a contemporaneous exchange of cash or
1507 cash equivalent for goods or services related to development, production, performance or
1508 operating expenditures incurred within the commonwealth by an applicant on behalf of an
1509 eligible theater production including, but not limited to, expenditures for design, construction
1510 and operation, including sets, special and visual effects, costumes, wardrobes, make-up and
1511 accessories, sound, lighting and staging, payroll, advertising and public relations expenditures,
1512 facility costs, rentals, per diems, accommodations and other related costs.

1513 “Qualified production facility”, a facility located within the commonwealth in which live
1514 theatrical productions are or are intended to be exclusively presented and which contains at least
1515 1 stage, a seating capacity of 600 or more seats and dressing rooms, storage areas and other
1516 ancillary amenities necessary for the presentation of an eligible theater production.

1517 (2) There shall be a live theater tax credit under which a taxpayer engaged in the
1518 production of an eligible theater production may be eligible. The credit shall support the
1519 expansion of pre-Broadway and pre-Off Broadway live theater and Broadway tour launches and
1520 promote the development and growth of live theater in the commonwealth.

1521 (3) A taxpayer that receives an eligible theater production certificate shall be
1522 allowed a tax credit equal 25 per cent of the total production and performance expenditures for

1523 the eligible theater production, when the total production budget of the eligible theater
1524 production is equal to or greater than \$100,000; provided, however, that such credits shall only
1525 be allowable for production costs certified by the commissioner and directly attributable to
1526 activities in the commonwealth; and provided further, that no amount of state funds, state loans
1527 or state guaranteed loans received by the taxpayer shall be included to calculate any costs, budget
1528 or credits pursuant to this subsection.

1529 (4) The total cumulative value of the tax credit authorized pursuant to this
1530 subsection and section 38HH of chapter 63 shall not exceed \$3,000,000 annually.

1531 (5) The tax credit authorized pursuant to this subsection shall be allowed against
1532 the taxes due for the taxable year in which the credit is earned. Any amount of the credit that
1533 exceeds the taxes due for a taxable year may be carried forward by the taxpayer for not more
1534 than 5 subsequent taxable years, as reduced from year to year.

1535 (6) Credits allowed to any pass-through tax entity shall be passed through
1536 respectively to persons designated as partners, members or owners of such entities on a pro rata
1537 basis or pursuant to an executed agreement among such persons documenting an alternate
1538 distribution method without regard to their sharing of other tax or economic attributes of such
1539 entity.

1540 (7) (i) All or any portion of the tax credits issued in accordance with this
1541 subsection may be transferred, sold or assigned to other taxpayers with a tax liability under this
1542 chapter or chapter 63. Any tax credit that is transferred, sold or assigned and taken against taxes
1543 imposed by this chapter or said chapter 63 shall not be refundable. Any amount of the tax credit
1544 that exceeds the tax due for a taxable year may be carried forward by the transferee, buyer or
1545 assignee to any of the 5 subsequent taxable years from which a certificate is initially issued by
1546 the department of revenue.

1547 (ii) An owner or transferee desiring to make a transfer, sale or assignment shall
1548 submit to the commissioner a statement which describes the amount of tax credit for which the
1549 transfer, sale or assignment of tax credit is eligible. The owner or transferee shall provide to the
1550 commissioner information as the commissioner may require for the proper allocation of the
1551 credit. The commissioner shall provide to the taxpayer a certificate of eligibility to transfer, sell
1552 or assign the tax credits. The commissioner shall not issue a certificate to a taxpayer that has an
1553 outstanding tax obligation with the commonwealth in connection with any eligible theater
1554 production for any prior taxable year. A tax credit shall not be transferred, sold or assigned
1555 without a certificate.

1556 (8) (i) Prior to the debut performance of, an applicant for the tax credit authorized
1557 by this subsection shall properly prepare, sign and submit to the office an application for initial
1558 certification of the theater production. The application shall be in such form as the office in
1559 consultation with the department of revenue shall prescribe and shall require the submission of

1560 such information and data as the office considers reasonably necessary for the proper evaluation
1561 and administration of the application, including, but not limited to, information about the
1562 applicant, the applicant's business partners, the eligible theater production for which an initial
1563 theater production certification is being sought, the qualified production facility in which the
1564 production will be presented and any plans to present the production in New York City's
1565 Broadway or Off-Broadway theater districts. The office shall review the completed application
1566 and determine whether the production: (A) shall be presented in a qualified production facility;
1567 (B) is a pre-Broadway, pre-Off Broadway or Broadway tour launch production; and (C) meets
1568 any other criteria the office may reasonably require for an initial theater production certification.

1569 (ii) If the initial certification is granted, the office shall issue a notice of initial
1570 certification of the eligible theater production to the applicant and to the commissioner. The
1571 notice shall contain, at a minimum: (A) a unique identification number; (B) a clear explanation
1572 that such notice provides only an initial certification, with final certification as an eligible theater
1573 production conditional upon further review; and (C) a clear explanation that the notice does not
1574 grant or convey any benefit, including, but not limited to, the tax credit authorized by this
1575 subsection.

1576 (9)(i) Upon completion of an eligible theater production which has received an
1577 initial certification pursuant to paragraph (9), an applicant shall properly prepare, sign and
1578 submit to the office a final application for an eligible theater production certificate. The final
1579 application shall, at a minimum, contain a cost report and an accountant's certification, which
1580 shall be a certification of the accuracy of all information included in the cost report, signed by an
1581 individual authorized to engage in the practice of public accountancy in the commonwealth. If
1582 the office determines that the production is in fact an eligible theater production and meets all
1583 other requirements of this subsection for an eligible theater production certificate, it shall
1584 forward a copy of such certificate, along with the final application, to the commissioner.

1585 (ii) The commissioner shall review the office's awarding of an eligible theater
1586 production certificate pursuant to clause (i). Upon approval of said certificate, the commissioner
1587 shall certify those production and performance expenditures for which the applicant may receive
1588 the tax credit pursuant to this subsection, and calculate the amount of said credit. The
1589 commissioner shall then issue to the applicant: (A) an eligible theater production certificate, and
1590 (B) a certificate stating the amount of the tax credit allowed pursuant to this subsection, each of
1591 which shall reference the unique identification number issued pursuant to paragraph (8). The
1592 commissioner may rely, without independent investigation, upon the accountant's certification
1593 for the purposes of confirming the accuracy of the information provided in the cost report and
1594 calculating the amount of said credit.

1595 (10)(i) An eligible theater production certificate may be revoked by the office,
1596 after an independent investigation and determination that representations made by an applicant in

1597 either the initial certification process or final certification process are materially at variance with
1598 the conduct of the applicant following certification pursuant to paragraph (8) or (9).

1599 (ii) Revocation shall take effect on the first day of the taxable year in which the
1600 office determines that a material variance commenced. The commissioner shall, as of the
1601 effective date of the revocation, disallow any credit allowed pursuant to this subsection. The
1602 amount of any credit improperly provided shall be added back as additional taxes due in the year
1603 in which the credit was first allowed; provided, however, that in the event that the credit has been
1604 transferred pursuant to paragraph (7), the additional taxes shall be assessed against the original
1605 applicant for, and recipient of, the credit and shall not be assessed against any transferee.

1606 (11) The office, in consultation with the commissioner, shall promulgate such
1607 rules and regulations in accordance with, and necessary for the administration of, this subsection,
1608 which shall include regulations to recapture the value of any tax credit allowed.

1609 SECTION 53. Clause (i) of paragraph (1) of subsection (b) of section 6J of said chapter
1610 62, as appearing in the 2012 Official Edition, is hereby amended by adding the following words:-
1611 ; provided, however, that the Massachusetts historical commission shall ensure the award of tax
1612 credits pursuant to this section shall allow a taxpayer that acquires a qualified historic structure
1613 to receive any tax credits for qualified rehabilitation expenditures previously awarded to the
1614 transferor of the qualified historic structure if: (A) the rehabilitation was not placed in service by
1615 the transferor; (B) no credit has been claimed by anyone other than the acquiring taxpayer as
1616 verified by the department of revenue to the commission; (C) the taxpayer completes the
1617 rehabilitation and obtains certification as provided in this section; and (D) the taxpayer conforms
1618 with all other requirements of this section; and provided further, that in the case of a multi-phase
1619 project, tax credits may be transferred for any phase that meets the criteria in subclauses (A) to
1620 (D), inclusive.

1621 SECTION 54. Chapter 63 of the General Laws is hereby amended by striking out section
1622 38M, as so appearing, and inserting in place thereof the following section:-

1623 Section 38M. (a)(1) A business corporation shall be allowed a credit against its excise
1624 due under this chapter equal to the sum of 10 per cent of the excess, if any, of the qualified
1625 research expenses for the taxable year over the base amount and 15 per cent of the basic research
1626 payments determined under subsection (e)(1)(A) of section 41 of the federal Internal Revenue
1627 Code.

1628 (2) Other than as provided in paragraph (3), “qualified research expenses”, “basic
1629 research payment”, “credit year” and any other term affecting the calculation of the credit shall,
1630 unless the context otherwise requires, have the same meanings as under said section 41 of said
1631 Code as amended and in effect on August 12, 1991; provided, however, that the terms shall only
1632 apply to expenditures for research conducted in the commonwealth.

1633 (2) For the purposes of this subsection, the “base amount” shall be the product of: (i) the
1634 average annual gross receipts of the taxpayer for the 4 taxable years preceding the credit year;
1635 and (ii) a fixed-base ratio and the “fixed base ratio” shall be the percentage which the average
1636 aggregate qualified research expenses for the taxpayer for the third and fourth taxable years
1637 preceding the credit year is of the annual average gross receipts for those years; provided,
1638 however, that the fixed base ratio shall not exceed 16 per cent.

1639 In determining the amount of the credit allowable under this section, the commissioner of
1640 revenue may aggregate the activities of all corporations that are members of a controlled group
1641 of corporations as defined by subsection (f)(1)(A) of said section 41 of said Code. The
1642 commissioner also may aggregate the activities of all entities, whether or not incorporated, that
1643 are under common control as defined by subsection (f)(1)(B) of said section 41 of said Code.

1644 (b) A business corporation may choose to have the credit determined under this
1645 subsection rather than under subsection (a). At the election of the taxpayer for calendar years
1646 2015, 2016 and 2017, the amount of the taxpayer's credit shall be equal to 5 per cent of the
1647 taxpayer's qualified research expenses for the taxable year that exceeds 50 per cent of the
1648 taxpayer's average qualified research expenses for the 3 taxable years preceding the taxable year
1649 for which the credit is being determined. At the election of the taxpayer for calendar years 2018,
1650 2019 and 2020, the amount of the taxpayer's credit shall be equal to 7 ½ per cent of the
1651 taxpayer's average qualified research expenses for the 3 taxable years preceding the taxable year
1652 for which the credit is being determined. Beginning in calendar year 2021, the amount of the
1653 taxpayer's credit shall be equal to 10 per cent. If the taxpayer did not have qualified research
1654 expenses in any 1 of the 3 taxable years preceding the taxable year for which the credit is being
1655 determined, the amount of the credit is equal to 5 per cent of the taxpayer's qualified research
1656 expense for the taxable year. Under this subsection, “qualified research expenses” and any other
1657 terms affecting the calculation of the credit shall, unless the context otherwise requires, have the
1658 same meanings as under said section 41 of said Code as amended and in effect on January 1,
1659 2014; provided, however, that the terms shall only apply to expenditures for research conducted
1660 in the commonwealth.

1661 (c) For the purposes of section 30, the deduction from gross income that may be taken
1662 with respect to any expenditures qualifying for a credit under said section 41 of said Code as
1663 amended and in effect on August 12, 1991 shall be based upon its cost less the credit allowable
1664 under this section; provided, however, that subsection (c) of section 280C of said Code shall not
1665 apply.

1666 (d) The credit allowed under this section for any taxable year shall not reduce the excise
1667 to less than the amount due under subsection (b) of section 39, section 67 and under any act in
1668 addition thereto.

1669 (e) The credit allowed under this section shall be limited to 100 per cent of a
1670 corporation's first \$25,000 of excise, as determined before the allowance of any credits, plus 75
1671 per cent of the corporation's excise, as so determined in excess of \$25,000. The commissioner
1672 shall promulgate regulations similar to those authorized under subsection (c)(2)(B) of section 38
1673 of said Code for the purposes of apportioning the \$25,000 amount among members of a
1674 controlled group. Nothing in this section shall alter section 32C as it affects other credits under
1675 this chapter.

1676 (f) For a corporation filing a combined return of income under section 32B, a credit
1677 generated by an individual member corporation under this section shall first be applied against
1678 the excise attributable to the corporation under section 39 subject to the limitations of
1679 subsections (d) and (e). An member corporation with an excess research and development credit
1680 may apply its excess credit against the excise of another group member to the extent that the
1681 other member corporation may use additional credits under the limitations of said subsections (d)
1682 and (e). Unused and unexpired credits generated by a member corporation shall be carried over
1683 from year to year by the individual corporation that generated the credit. Nothing in this section
1684 shall alter paragraph (h) of section 31A.

1685 (g) Any corporation entitled to a credit under this section for any taxable year may carry
1686 over and apply to its excise for any 1 or more of the next succeeding 15 taxable years the portion,
1687 as reduced from year to year, of its credit which exceeds its excise for the taxable year. Any
1688 corporation may carry over and apply to its excise for any subsequent taxable year the portion of
1689 those credits, as reduced from year to year, which were not allowed by subsection (e).

1690 (h) The commissioner shall promulgate regulations as necessary to implement this
1691 section.

1692 (i) This section shall apply to expenditures incurred on or after January 1, 1991; provided,
1693 however, that, in the case of any taxable year which begins before January 1, 1991 and ends
1694 before December 31, 1991, the base amount and the qualified organization base period amount
1695 with respect to the taxable year shall be the amount that bears the same ratio to the base amount
1696 and the qualified organization base period amount for the year, determined without regard to this
1697 paragraph, as the number of days in the taxable year on or after January 1, 1991 bears to the total
1698 number of days in that taxable year.

1699 (j)(1) The credit allowed by this section, at the election of the taxpayer in accordance
1700 with regulations promulgated by the commissioner, may be applied separately with respect to
1701 the: (i) qualified research expenses and gross receipts of the taxpayer attributable to defense-
1702 related activities; and (ii) qualified research expenses and gross receipts of the taxpayer
1703 attributable to other activities.

1704 (2) For the purposes of this subsection, "defense-related activities" shall mean any
1705 activity carried out in the commonwealth that relates to the business of researching, developing

1706 and producing for sale, pursuant to a contract or subcontract thereof: (i) any arm, ammunition or
1707 implement of war designated in the munitions list published pursuant to section 38 of the federal
1708 Arms Export Act, 22 U.S.C. § 2778 to the extent that the property shall be specifically designed,
1709 modified or equipped for military purposes; and (ii) equipment for the federal National
1710 Aeronautics and Space Administration.

1711 (3) This paragraph shall apply to taxable years beginning on or after January 1, 1995.

1712 (k)(1) As used in this section, the following words shall have the following meanings
1713 unless the context clearly requires otherwise:

1714 “Life sciences”, advanced and applied sciences that expand the understanding of human
1715 physiology and may lead to medical advances or therapeutic applications including, but not
1716 limited to, agricultural biotechnology, biogenetics, bioinformatics, biomedical engineering,
1717 biopharmaceuticals, biotechnology, chemical synthesis, chemistry technology, diagnostics,
1718 genomics, image analysis, marine biology, marine technology, medical devices, nanotechnology,
1719 natural product pharmaceuticals, proteomics, regenerative medicine, RNA interference, stem cell
1720 research and veterinary science.

1721 “Person”, a natural person, corporation, association, partnership or other legal entity.

1722 “Taxpayer”, a certified life sciences company or person subject to the taxes imposed by
1723 chapters 62, 63, 64H or 64I.

1724 (2) If a credit claimed under this section by a taxpayer exceeds the amount that may
1725 otherwise be allowed under this section for a taxable year, 90 per cent of the balance of that
1726 credit may, at the option of the taxpayer and to the extent authorized pursuant to the life sciences
1727 tax incentive program established in subsection (d) of section 5 of chapter 23I, be refundable to
1728 the taxpayer for the taxable year. If the credit balance is refunded to the taxpayer, the credit
1729 carryover provisions of paragraph (f) shall not apply.

1730 SECTION 55. Subsection (a) of section 38N of chapter 63, as so appearing, is hereby
1731 amended by striking out the first paragraph and inserting in place thereof the following
1732 paragraph:-

1733 A corporation subject to tax under this chapter that participates in a certified project, as
1734 defined in sections 3A and 3F of chapter 23A, may take a credit against the excise imposed by
1735 this chapter to the extent authorized by the economic assistance coordinating council established
1736 by section 3B of said chapter 23A, in an amount not to exceed 50 per cent of such liability in a
1737 taxable year; provided, however, that the 50 per cent limitation shall not apply if the credit is
1738 refundable under subsection (b): (i) for certified expansion projects and certified enhanced
1739 expansion projects, as defined in said sections 3A and 3F of said chapter 23A, an amount up to
1740 10 per cent; (ii) for certified manufacturing retention projects, as defined in said sections 3A and

1741 3F of said chapter 23A, an amount up to 40 per cent of the cost of any property that would
1742 qualify for the credit allowed by section 31A if the property were purchased by a manufacturing
1743 corporation or a business corporation engaged primarily in research and development and is used
1744 exclusively in a certified project, as defined in said sections 3A and 3F of said chapter 23A; and,
1745 (iii) for certified job creation projects, as defined in said sections 3A and 3F of said chapter 23A,
1746 an amount up to \$1,000 per job created, or up to \$5,000 per job created in a gateway
1747 municipality as defined by section 3A of chapter 23A or within a city or town whose average
1748 seasonally adjusted unemployment rate, as reported by the executive office of labor and
1749 workforce development, is higher than the average seasonally adjusted unemployment rate of the
1750 commonwealth; provided, however, that the total award per project shall be no more than
1751 \$1,000,000; and further provided that a credit under this clause (iii) shall be allowed only for the
1752 year subsequent to that in which the jobs are created. A lessee may be eligible for a credit under
1753 this subsection for real property leased under an operating lease.

1754 SECTION 56. Section 38N of chapter 63, as so appearing, is hereby amended by striking
1755 out, in line 22, the figure “\$25,000,000” and inserting in place thereof the following figure:-
1756 \$30,000,000.

1757 SECTION 57. The fourth paragraph of subsection (a) of said section 38N of chapter 63 of
1758 the General Laws, as so appearing, is hereby amended by striking out the fourth sentence and
1759 inserting in place thereof the following sentence:- To the extent applicable, subsection (2) of
1760 section 3F of said chapter 23A shall apply to tax benefits awarded under this section.

1761 SECTION 58. Said section 38N of said chapter 63, as so appearing, is hereby further
1762 amended by striking out subsection (b) and inserting in place thereof the following subsection:-

1763 (b) If a credit allowed under clauses (ii) and (iii) of subsection (a) for certified
1764 manufacturing retention projects and certified job creation projects exceeds the tax otherwise due
1765 under this chapter, 100 per cent of the balance of such credit may, at the option of the taxpayer
1766 and to the extent authorized pursuant to the economic assistance coordinating council, be
1767 refundable to the taxpayer for the taxable year in which qualified property giving rise to that
1768 credit is placed in service, in the case of a manufacturing retention project, or for the taxable year
1769 subsequent to the year in which the required jobs are added, in the case of a job creation project.
1770 If such credit balance is refunded to the taxpayer, the credit carryover provisions of subsection
1771 (d) shall not apply. The amount of credit eligible to be refunded shall be determined without
1772 regard to the limitations in subsections (a) and (c).

1773 SECTION 59. Said chapter 63 is hereby further amended by striking out section 38O, as
1774 so appearing, and inserting in place thereof the following section:-

1775 Section 38O. A corporation whose excise under this chapter is based on net income may,
1776 in determining such net income, deduct an amount equal to 10 per cent of the cost of renovating

1777 an abandoned building that is either located within an economic target area as defined by section
1778 3A of chapter 23A, or part of a certified project as defined by section 3A of chapter 23A.

1779 SECTION 60. Section 38BB of said chapter 63, as so appearing, is hereby amended by
1780 striking out, in line 43, the figure “\$5,000,000” and inserting in place thereof the following
1781 figure:- \$10,000,000.

1782 SECTION 61. Said section 38BB of said chapter 63 is hereby amended by striking out
1783 the figure \$10,000,000, inserted by section XX, and inserting in place thereof the following
1784 figure:- \$5,000,000.

1785 SECTION 62. Said section 38BB of chapter 63, as so appearing, is hereby further
1786 amended by striking out, in line 48, the figure \$5,000,000 and inserting in place thereof the
1787 following figure:- \$10,000,000.

1788 SECTION 63. Said section 38BB of chapter 63, as so appearing, is hereby further
1789 amended by striking out the figure \$10,000,000, inserted by section XX, and inserting in place
1790 thereof the following figure:- \$5,000,000.

1791 SECTION 64. Said chapter 63 is hereby further amended by inserting after section 38FF
1792 the following section:-

1793 Section 38GG. (a) As used in this subsection, the following words shall, unless the
1794 context clearly requires otherwise, have the following meanings:-

1795 “Business”, a profession, sole proprietorship, trade partnership, corporation, general
1796 partnership, limited liability company, limited partnership, joint venture, business trust, public
1797 benefit corporation, non-profit entity or other business entity.

1798 “Gateway municipality”, a gateway municipality as defined in section 3A of chapter 23A.

1799 “Qualifying business”, a business which: (i) has its principal place of business in the
1800 commonwealth; (ii) has at least 50 per cent of its employees located in the business’s principal
1801 place of business; (iii) has a fully developed business plan that includes all appropriate long and
1802 short term forecasts and contingencies of business operations, including research and
1803 development, profit, loss and cash flow projections and details of angel investor funding; (iv)
1804 employs 20 or fewer full-time employees at the time of the taxpayer investor’s initial qualifying
1805 investment as provided for in subsection (b); (v) has a federal tax identification number; and (vi)
1806 has gross revenues equal to or less than \$500,000 in the fiscal year prior to eligibility.

1807 “Qualifying investment”, a monetary investment that is at risk and not secured or
1808 guaranteed; provided, however, that a qualifying investment shall not include venture capital
1809 funds, hedge funds and commodity funds with institutional investors, or investments in a
1810 business involved in retail, real estate, professional services, gaming, or financial services.

1811 “Taxpayer investor”, accredited investors, as defined by the United States Securities and
1812 Exchange Commission pursuant to section 2(15)(ii) of the Securities Act of 1933, 15 U.S.C.
1813 section 77b(15)(ii), and who is not the principal owner of the qualifying business who is
1814 involved as a full-time professional activity.

1815 (b) A taxpayer investor who makes a qualifying investment in a qualifying business shall
1816 be allowed a credit against the taxes imposed by this chapter in an amount equal to 20 per cent of
1817 the amount of the taxpayer’s qualifying investment. A taxpayer investor who makes a qualifying
1818 investment in a qualifying business with its principal place of business located in a gateway
1819 municipality shall be allowed a credit against the taxes imposed by this chapter in an amount
1820 equal to 30 per cent of the amount of the taxpayer’s qualifying investment. Taxpayer investors
1821 may invest up to \$125,000 per qualifying business per year with a \$250,000 maximum for each
1822 qualifying business. The total of all tax credits available to a taxpayer investor under this section
1823 and subsection (s) of section 6 of chapter 62 shall not exceed \$50,000 in any 1 tax year.

1824 (c) Qualifying investments may be used by a qualifying business for the following
1825 purposes: (i) capital improvements; (ii) plant equipment; (iii) research and development; and (iv)
1826 working capital. Qualifying investments shall not be used to: pay dividends, fund or repay
1827 shareholders’ loans, redeem shares, repay debt, or pay wages or other benefits of the taxpayer
1828 investor.

1829 (d) The credits allowed under subsection (b) may be taken against income tax due in
1830 either the tax year of the initial investment or in any of the 3 subsequent taxable years. Any
1831 amount of the tax credit that exceeds the tax due for a taxable year may be carried forward by the
1832 taxpayer investor to any of the 3 subsequent taxable years. If the qualifying business ceases to
1833 have its principal place of business in in the commonwealth within such 3 year period, the
1834 taxpayer investor shall not claim any further credits and shall repay the total amount of credits
1835 claimed to the commonwealth.

1836 (e) The commissioner of revenue, in consultation with the executive office of housing
1837 and economic development, shall authorize annually, for the 4 year period beginning January 1,
1838 2015, and ending December 31, 2018, under this section together with subsection (s) of section 6
1839 of chapter 62, an amount not to exceed \$5,000,000 per year for the credits allowed.

1840 (f) The executive office of housing and economic development, in consultation with the
1841 commissioner of revenue, shall authorize, administer and determine eligibility for the tax credit
1842 and allocate the credit in accordance with the standards and requirements as set forth in
1843 regulations promulgated pursuant to this section. The executive office of housing and economic
1844 development shall allocate the total available tax credit among as many qualified commonwealth
1845 businesses as fiscally feasible with the goal of creating and maintaining jobs in the
1846 commonwealth.

1847 (g) The commissioner of revenue and the executive office of housing and economic
1848 development shall prescribe regulations necessary to carry out this subsection.

1849 SECTION 65. Said chapter 63 is hereby further amended by inserting after section 38GG
1850 the following section:-

1851 Section 38HH. (a) As used in this section the following words shall, unless the context
1852 clearly requires otherwise, have the following meanings:-

1853 “Advertising and public relations expenditures”, costs incurred within the commonwealth
1854 by an eligible theater production for goods or services related to the marketing, public relations,
1855 creation and placement of print, electronic, television, billboards and other forms of advertising
1856 to promote the eligible theater production.

1857 “Broadway tour launch”, a live stage production that, in its original or adaptive version,
1858 is performed in a qualified production facility and opens its United States tour in the
1859 commonwealth.

1860 “Eligible theater production”, a live stage musical or theatrical production or tour being
1861 presented in a qualified production facility that is either: (a) a pre-Broadway production, (b) a
1862 pre-Off-Broadway production, or (c) a Broadway tour launch; and is doing business with a
1863 commonwealth-based theater venue, theater company, theater presenter or producer.

1864 “Eligible theater production certificate”, a certificate issued by the office certifying that
1865 the production is an eligible theater production, which meets the requirements of this section.

1866 “Office”, the Massachusetts office of travel and tourism.

1867 “Payroll”, salaries, wages, fees and other compensation including related benefits for
1868 services performed and costs incurred within the commonwealth; provided further, that
1869 “payroll” shall be limited to the first \$100,000 paid to or received on behalf of each employee of
1870 an eligible theater production in each taxable year.

1871 “Pre-Broadway production”, a live stage production that, in its original or adaptive
1872 version, is performed in a qualified production facility and has a presentation scheduled for the
1873 city of New York City’s Broadway theater district within 12 months of its presentation in the
1874 commonwealth.

1875 “Pre-Off Broadway production”, a live stage production that, in its original or adaptive
1876 version, is performed in a qualified production facility and has a presentation scheduled for New
1877 York City’s Off-Broadway theater district within 12 months of its presentation in the
1878 commonwealth.

1879 “Production and performance expenditures”, a contemporaneous exchange of cash or
1880 cash equivalent for goods or services related to development, production, performance or

1881 operating expenditures incurred within the commonwealth by an applicant on behalf of an
1882 eligible theater production, including, but not limited to, expenditures for design, construction
1883 and operation, including sets, special and visual effects, costumes, wardrobes, make-up and
1884 accessories, sound, lighting and staging, payroll, advertising and public relations expenditures,
1885 facility costs, rentals, per diems, accommodations and other related costs.

1886 “Qualified production facility”, a facility located within the commonwealth, in which live
1887 theatrical productions are, or are intended to be, exclusively presented, and which contains at
1888 least 1 stage, a seating capacity of 600 or more seats, and dressing rooms, storage areas and other
1889 ancillary amenities necessary for the presentation of an eligible theater production.

1890 (b) There shall be established a live theater tax credit for which a taxpayer engaged in
1891 the production of an eligible theater production may be eligible. The purpose of the credit shall
1892 be to support the expansion of pre-Broadway and pre-Off Broadway live theater and Broadway
1893 tour launches and to promote the development and growth of live theater in the commonwealth.

1894 (c) A taxpayer that receives an eligible theater production certificate shall be allowed a
1895 tax credit equal to 25 per cent of the total production and performance expenditures for the
1896 eligible theater production, when the total production budget of the eligible theater production is
1897 equal to or greater than \$100,000; provided, that such credits shall only be allowable for
1898 production costs certified by the commissioner and directly attributable to activities in the
1899 commonwealth; and provided further, that no amount of state funds, state loans or state
1900 guaranteed loans received by the taxpayer shall be included for the purposes of calculating any
1901 costs, budget or credits pursuant to this section.

1902 (d) The total cumulative value of the tax credit authorized pursuant to this section and
1903 subsection (t) of section 6 of chapter 62 shall not exceed \$3,000,000 annually.

1904 (e) The tax credit authorized pursuant to this section shall be allowed against the taxes
1905 due for the taxable year in which the credit is earned. Any amount of the credit that exceeds the
1906 taxes due for a taxable year may be carried forward by the taxpayer for not more than 5
1907 subsequent taxable years, as reduced from year to year.

1908 (f) Credits allowed to any pass-through tax entity shall be passed through respectively to
1909 persons designated as partners, members or owners of such entities on a pro rata basis or
1910 pursuant to an executed agreement among such persons documenting an alternate distribution
1911 method without regard to their sharing of other tax or economic attributes of such entity.

1912 (g) (1) All or any portion of the tax credits issued in accordance with this subsection may
1913 be transferred, sold or assigned to other taxpayers with a tax liability under this chapter or
1914 chapter 62. Any tax credit that is transferred, sold or assigned and taken against taxes imposed by
1915 this chapter or said chapter 62 shall not be refundable. Any amount of the tax credit that exceeds
1916 the tax due for a taxable year may be carried forward by the transferee, buyer or assignee to any

1917 of the 5 subsequent taxable years from which a certificate is initially issued by the department of
1918 revenue.

1919 (2) An owner or transferee desiring to make a transfer, sale or assignment shall submit to
1920 the commissioner a statement which describes the amount of tax credit for which the transfer,
1921 sale or assignment of tax credit is eligible. The owner or transferee shall provide to the
1922 commissioner information as the commissioner may require for the proper allocation of the
1923 credit. The commissioner shall provide to the taxpayer a certificate of eligibility to transfer, sell
1924 or assign the tax credits. The commissioner shall not issue a certificate to a taxpayer that has an
1925 outstanding tax obligation with the commonwealth in connection with any eligible theater
1926 production for any prior taxable year. A tax credit shall not be transferred, sold or assigned
1927 without a certificate.

1928 (h) (1) Prior to the debut performance of an eligible theater production, an applicant for
1929 the tax credit authorized by this section shall properly prepare, sign and submit to the office an
1930 application for initial certification of the theater production. The application shall be in such
1931 form as the office, in consultation with the department of revenue, shall prescribe, and shall
1932 require the submission of such information and data as the office deems reasonably necessary for
1933 the proper evaluation and administration of the application, including, but not limited to,
1934 information about the applicant, the applicant's business partners, the eligible theater production
1935 for which an initial theater production certification is being sought, the qualified production
1936 facility in which the production will be presented and any plans to present the production in New
1937 York City's Broadway or Off-Broadway theater districts. The office shall review the completed
1938 application and determine whether the production: (i) will be presented in a qualified production
1939 facility; (ii) is a pre-Broadway, pre-Off Broadway or Broadway tour launch production; and (iii)
1940 meets any other criteria the office may reasonably require for an initial theater production
1941 certification.

1942 (2) If the initial certification is granted, the office shall issue a notice of initial
1943 certification of the eligible theater production to the applicant and to the commissioner. The
1944 notice shall contain, at a minimum: (i) a unique identification number; (ii) a clear explanation
1945 that such notice provides only an initial certification, with final certification as an eligible theater
1946 production conditional upon further review; and (iii) a clear explanation that the notice does not
1947 grant or convey any benefit, including, but not limited to, the tax credit authorized by this
1948 section.

1949 (i) (1) Upon completion of an eligible theater production which has received an
1950 initial certification pursuant to subsection (h), an applicant shall properly prepare, sign and
1951 submit to the office a final application for an eligible theater production certificate. The final
1952 application shall, at a minimum, contain a cost report and an accountant's certification, which
1953 shall be a certification of the accuracy of all information included in the cost report, signed by an
1954 individual authorized to engage in the practice of public accountancy in the commonwealth. If

1955 the office determines that the production is in fact an eligible theater production and meets all
1956 other requirements of this subsection for an eligible theater production certificate, it shall
1957 forward a copy of such certificate, along with the final application, to the commissioner.

1958 (2) The commissioner shall review the office's awarding of an eligible production
1959 certificate pursuant to paragraph (1). Upon approval of said certificate, the commissioner shall
1960 certify those production and performance expenditures for which the applicant may receive the
1961 tax credit pursuant to this subsection, and calculate the amount of said credit. The commissioner
1962 shall then issue to the applicant: (i) an eligible theater production certificate, and (ii) a certificate
1963 stating the amount of the tax credit allowed pursuant to this section, each of which shall
1964 reference the unique identification number issued pursuant to subsection (i). The commissioner
1965 may rely, without independent investigation, upon the accountant's certification for the purposes
1966 of confirming the accuracy of the information provided in the cost report and calculating the
1967 amount of said credit.

1968 (j)(1) An eligible theater production certificate may be revoked by the office, after an
1969 independent investigation and determination that representations made by an applicant in either
1970 the initial certification process or final certification process are materially at variance with the
1971 conduct of the applicant following certification pursuant to subsection (h) or (i).

1972 (2) Revocation shall take effect on the first day of the taxable year in which the office
1973 determines that a material variance commenced. The commissioner shall, as of the effective date
1974 of the revocation, disallow any credit allowed pursuant to this subsection. The amount of any
1975 credit improperly provided shall be added back as additional taxes due in the year in which the
1976 credit was first allowed; provided, however, that in the event that the credit has been transferred
1977 pursuant to subsection (g), the additional taxes shall be assessed against the original applicant
1978 for, and recipient of, the credit and shall not be assessed against any transferee.

1979 (k) The office, in consultation with the commissioner, shall promulgate such rules and
1980 regulations in accordance with, and necessary for the administration of, this subsection, which
1981 shall include regulations to recapture the value of any tax credit allowed.

1982 (l) The credit authorized by this section shall only be allowed against the tax liability
1983 of a corporation that is included in a consolidated return which qualifies for the credit. The credit
1984 authorized by this section shall not be allowable against the tax liability of other corporations
1985 that may join in the filing of a consolidated tax return; provided, however, that in the case of a
1986 corporation that files a consolidated return with 1 or more other corporations with operations in
1987 the commonwealth, the credit may be included in a consolidated return with respect to such
1988 corporations with operations in the commonwealth only.

1989 SECTION 66. Section 42B of said chapter 63, as appearing in the 2012 Official Edition,
1990 is hereby amended by adding the following subsection:-

1991 (d) For the purposes of this section, a limited partnership that is not a business
1992 corporation but that would otherwise qualify as a research and development corporation under
1993 this section may be considered a research and development corporation when all partners are
1994 corporations solely for purposes of claiming the exemptions available to research and
1995 development corporations under chapters 64H and 64I.

1996 SECTION 67. Chapter 75 of the General Laws is hereby amended by inserting after
1997 section 45A the following section:-

1998 Section 45B. (a) There shall be established and set up on the books of the commonwealth
1999 an Innovation Commercialization Seed Fund into which shall be credited any appropriations
2000 designated by the general court to be credited to the fund and any monies generated for the fund
2001 through corporations or nonprofit entities. The fund shall be administered by the Massachusetts
2002 Technology Transfer Center established in section 45 which shall make expenditures from the
2003 fund without further appropriation to provide for an initial investment through a competitive
2004 grant program to researchers and students at the University of Massachusetts and other public
2005 and private designated research universities located in the commonwealth who have invented or
2006 developed concepts, goods or services that have commercial potential but have not reached the
2007 point of commercialization as determined by the center. The center shall determine guidelines
2008 for soliciting proposals. Not less than 50 per cent of the funds under this section shall be
2009 reserved for award over the term of each authorization or appropriation, subject to qualification,
2010 to the University of Massachusetts. Initial investment grants shall be not be over \$50,000 and
2011 may be renewed not more than 2 times if necessary as determined by the center. Priority shall be
2012 given to concepts, goods or services that create jobs and concepts, goods or services in the
2013 commonwealth submitted from researchers that employ and work with students in the research
2014 and development of the concept, goods or services. Investments shall be focused on developing
2015 technologies that benefit industry sectors of strategic importance to the commonwealth, such as
2016 advanced manufacturing, advanced materials, clean energy, communications, cyber security,
2017 defense, information technology, life sciences and marine science. The fund shall be used to
2018 advance the goals of job growth creation, innovation and economic development which may
2019 include, but shall not be limited to, the construction of prototypes, testing, market research and
2020 other steps necessary to bring the invention or concept to market in the commonwealth. The fund
2021 shall be available to student-driven invention or concepts as long as the students are advised by a
2022 member of the faculty at the University of Massachusetts or other research university located in
2023 the commonwealth.

2024 (b) The center shall annually file a report with the joint committee on higher education
2025 and the senate and house committees on ways and means detailing the grants awarded under this
2026 section not later than March 1.

2027 SECTION 68. Section 32J of chapter 90 of the General Laws, as appearing in the 2012
2028 Official Edition, is hereby amended by striking out, in lines 5 and 6, the words: “a membership
2029 fee separate from.

2030 SECTION 69. Section 165 of chapter 112 of the General Laws, as so appearing, is hereby
2031 amended by striking out the fourth paragraph and inserting in place thereof the following
2032 paragraph:-

2033 The board may issue a license to an applicant as an applied behavior analyst; provided,
2034 however, that each applicant, in addition to complying with clauses (1) and (2) of the first
2035 paragraph shall provide satisfactory evidence to the board that the applicant:

2036 (1) has successfully completed a doctoral degree program from a recognized educational
2037 institution in which the doctoral program included a minimum of 60 graduate credit hours in
2038 courses related to the study of behavior analysis or a master’s degree program from a recognized
2039 educational institution wherein the master’s program included a minimum of 30 graduate credit
2040 hours in courses related to the study of behavior analysis, or for individuals with a masters or
2041 doctoral degree in another field of human services, successful completion of a board-approved
2042 certificate program in behavior analysis from a recognized educational institution combined with
2043 the successful completion of an approved course sequence formally approved by the board;

2044 (2) has successfully completed a practicum or supervised experience in the practice of
2045 behavior analysis that meets the standards established by the board; and

2046 (3) has successfully passed a board-approved examination related to the principles and
2047 independent practice of applied behavior analysis.

2048 SECTION 70. Section 15 of chapter 138 of the General Laws, as so appearing, is hereby
2049 amended by inserting after the fourth paragraph the following paragraph:-

2050 Any person or entity who holds licenses under both this section and section 18 or 19,
2051 which licenses were granted prior to January 1, 2011, may obtain licenses under this section in
2052 accordance with the other provisions of this section.

2053 SECTION 71. Section 17 of said chapter 138, as so appearing, is hereby amended by
2054 striking out the fifth and sixth paragraphs and inserting in place thereof the following 3
2055 paragraphs:-

2056 The licensing board for the city of Boston may grant 692 licenses for the sale of all
2057 alcoholic beverages under section 12; provided, however, that no further original licenses under
2058 said section 12 shall be granted until the number of licenses outstanding thereunder shall have
2059 been reduced to less than 650 by cancellation or revocation or by the failure of holders of such
2060 licenses to apply for renewals and, thereafter, not more 650 licenses under said section 12 shall
2061 be granted. The board may grant 250 licenses for the sale of all alcoholic beverages under

2062 section 15. The number of licenses for the sale of wines and malt beverages only, or both, in the
2063 city shall not exceed 320. The transfer of existing licenses shall be subject to a public hearing in
2064 the neighborhood in which the license is to be relocated, properly advertised and at an
2065 appropriate time to afford that neighborhood an opportunity to be present.

2066 The licensing board of the city of Boston may grant up to 25 additional licenses for the
2067 sale of all alcoholic beverages to be drunk on the premises and up to 30 additional licenses for
2068 the sale of wines and malt beverages to drunk on the premises. Notwithstanding the first
2069 sentence, 5 of the additional all alcoholic beverages licenses shall be granted only to innholders
2070 duly licensed under chapter 140 to conduct a hotel and 10 of the additional all alcoholic
2071 beverages licenses shall be granted to existing holders of licenses for the sale of wines and malt
2072 beverages under section 12; provided, however, that those licensees shall return to the licensing
2073 board the licenses that they currently hold. The remaining licenses for the sale of all alcoholic
2074 beverages to be drunk on the premises and the 30 additional licenses for the sale of wines and
2075 malt beverages to be drunk on the premises shall be granted in the areas designated by the
2076 Boston Redevelopment Authority as main street districts, urban renewal areas, empowerment
2077 zones or municipal harbor plan areas. Once issued to a licensee in a Boston Redevelopment
2078 Authority designated area, the licensing board shall not approve the transfer of that license to a
2079 location outside of the designated area. A license granted pursuant to this paragraph shall be
2080 nontransferable to any other person, corporation or organization and shall be clearly marked
2081 “nontransferable” on its face. A license issued under this paragraph, that is cancelled, revoked or
2082 no longer in use, shall be returned physically, with all of the legal rights, privileges and
2083 restrictions pertaining thereto, to the licensing board and the licensing board may then grant that
2084 license to a new applicant consistent with the criteria set forth in this paragraph if the applicant
2085 files with the licensing board a letter from the department of revenue and a letter from the
2086 department of unemployment assistance indicating that the license is in good standing with those
2087 departments and that all applicable taxes, fees and contributions have been paid.

2088 In addition to the licenses granted pursuant to the preceding 2 paragraphs, the licensing
2089 board of the city of Boston may grant up to 20 additional licenses for the sale of all alcoholic
2090 beverages to be drunk on the premises and up to 5 additional licenses for the sale of wines and
2091 malt beverages to be drunk on the premises in either the zoning districts of Dorchester, Hyde
2092 Park, Jamaica Plain, Mattapan, Mission Hill and Roxbury as designated by the Boston Zoning
2093 Commission or in the areas designated by the Boston Redevelopment Authority as main street
2094 districts. A license granted pursuant to this paragraph shall be nontransferable to any other
2095 person, corporation or organization and shall be clearly marked “nontransferable” and
2096 “neighborhood restricted” on its face. A license issued under this paragraph, if cancelled,
2097 revoked or no longer in use at the location of original issuance, shall be returned physically, with
2098 all of the legal rights, privileges and restrictions pertaining thereto, to the licensing board which
2099 may then grant that license to a new applicant under the same conditions as specified in this
2100 paragraph if the applicant files with the licensing board a letter from the department of revenue

2101 and a letter from the department of unemployment assistance indicating that the license is in
2102 good standing with those departments and that all applicable taxes, fees and contributions have
2103 been paid; provided, however, that a license issued under this paragraph that is cancelled,
2104 revoked or no longer in use at the location of original issuance shall only be issued to a new
2105 applicant in the same designated area of the city where the original license was granted.

2106 SECTION 72. The first sentence of the seventh paragraph of said section 17 of said
2107 chapter 138, as appearing in section 70, is hereby amended by striking out the figure “20” and
2108 inserting in place thereof the following figure:- 40.

2109 SECTION 73. Said first sentence of said seventh paragraph of said section 17 of said
2110 chapter 138 is hereby further amended by striking out the figure “40”, inserted by section 72, and
2111 inserting in place thereof the following figure:- 60.

2112 SECTION 74. Said first sentence of said seventh paragraph of said section 17 of said
2113 chapter 138, as appearing in section 70, is hereby further amended by striking out the figure “5”
2114 and inserting in place thereof the following figure:- 10.

2115 SECTION 75. Said first sentence of said seventh paragraph of said section 17 of said
2116 chapter 138 is hereby further amended by striking out the figure “10”, inserted by section 74, and
2117 inserting in place thereof the following figure:- 15.

2118 SECTION 76. Sections 12A to 12D, inclusive, of chapter 159 of the General Laws are
2119 hereby repealed.

2120 SECTION 77. Section 14A of said chapter 159 is hereby repealed.

2121 SECTION 78. Section 19 of chapter 159 of the General Laws, as so appearing, is hereby
2122 amended by adding the following sentence:- The department may exempt any common carrier
2123 from any provision of this section upon a determination by the department after notice and a
2124 hearing that such an exemption is in the public interest.

2125 SECTION 79. Said chapter 159 is hereby further amended by inserting after section 19E
2126 the following section:-

2127 Section 19F. (a) Notwithstanding section 19, a common carrier furnishing service
2128 described in clause (d) of section 12 may post on its website the rates, terms and conditions of
2129 any retail service it offers, renders or furnishes within the commonwealth. Section 19 shall not
2130 apply to any such retail service so posted and no such common carrier shall be required to file
2131 with the department or obtain department approval of any schedule for such service. No such
2132 common carrier shall, except as otherwise provided in this chapter, charge, demand, exact,
2133 receive or collect a rate in excess of the rate posted to its website under this paragraph. Upon
2134 written notice to the department, such common carrier may withdraw any schedule, contract or
2135 agreement previously filed with the department under section 19 for any such retail service so

2136 posted under this paragraph. This subsection shall not apply to a rural telephone company as
2137 defined in 47 U.S.C. § 153 except upon approval of the department. Nothing in this section shall
2138 affect the authority of the department (i) to require 30 days' notice to any affected consumer of
2139 any increase in rates for retail services so posted; (ii) to require its prior approval of any increase
2140 in rates for residential basic exchange service offered by an incumbent local exchange carrier, as
2141 defined in 47 U.S.C. § 251(h); (iii) under sections 13, 14 and 20; or (iv) over switched access or
2142 wholesale services.

2143 (b) Common carriers shall electronically notify the department on the same business day
2144 of posting any change in rates and terms or conditions for a retail service posted under this
2145 section and not subject to section 19, unless the department exempts a common carrier from this
2146 subsection.

2147 SECTION 80. Section 110 of chapter 175 of the General Laws is hereby amended by
2148 striking out subdivision (A) and inserting in place thereof the following subdivision:-

2149 (A) Nothing in section 108 shall be construed to apply to or affect or prohibit the issue of
2150 any general or blanket policy of insurance to groups, including, but not limited to, the following:

2151 (a) any employer, whether an individual, association, co-partnership, or corporation, or
2152 the trustees of a fund established by the employer; or (b) any municipal corporation or any
2153 department thereof not referred to in (c);

2154 (c) any police, fire or governmental department or volunteer fire department or first aid or
2155 civil defense or other such department;

2156 (d) any college, school or other institution of learning, or a school district or districts or
2157 school jurisdictional unit, or the head or principal or governing board thereof;

2158 (e) any organization for health, recreational or military instruction or treatment;

2159 (f) any automobile club, underwriters' corps, salvage bureau or like organization;

2160 (g) any trade union or other association of wage workers described in section twenty-
2161 nine;

2162 (h) the trustees of a fund established by 2 or more employers in the same industry or by
2163 1 or more of such trade unions or associations of wage workers, or by 1 or more employers and 1
2164 or more of such trade unions or associations;

2165 (i) any association of employers or employees in the same or related industry having a
2166 constitution and by-laws and formed in good faith for purposes other than that of obtaining
2167 insurance for its association members and employees, under which the officers, members of the
2168 union or unions, or of the association or associations, or employees of the employer or
2169 employers, or classes or departments thereof, or the students or patients thereof, as the case may

2170 be, are insured against loss or damage from disease or specified accidental bodily injuries, or
2171 death caused by such injuries, contracted or sustained while exposed to the hazards of the
2172 occupation, the course of instruction or treatment, or otherwise, for a premium intended to cover
2173 the risks of all persons insured under such policy;

2174 (j) a bank, association, financial or other institution, vendor, or to a parent holding
2175 company, or to the trustee, trustees or agent designated by one or more banks, associations,
2176 financial or other institutions, or vendors under which debtors, guarantors or purchasers are
2177 insured against loss of time resulting from disease or specified bodily injuries, in an amount with
2178 respect to each obligation not to exceed the lesser of the total of the scheduled payments on the
2179 obligation, or \$125,000 of principal obligation plus finance charges; provided, however, that no
2180 person shall be insured under any said policy for a period of more than fifteen years with respect
2181 to each said obligation; provided, further, that where the coverage is for less than the full amount
2182 of said obligation, the periodic benefit payment shall cover either the full amount of each
2183 periodic payment on said obligation or the maximum periodic benefit set forth in said policy
2184 until the maximum aggregate benefit of said policy is reached; and provided, further, that said
2185 \$125,000 limitation and said fifteen year period limitation contained in this clause shall not apply
2186 to said insurance for which no identifiable charge is made to the debtor, co-debtor or guarantor;

2187 (k) an incorporated or unincorporated religious, charitable, recreational, educational or
2188 civic organization, or branch thereof;

2189 (l) a restaurant, hotel, motel, resort, innkeeper, or other group with a high degree of
2190 potential customer liability;

2191 (m) a travel agency, or other organization that arranges travel related services;

2192 (n) a sports team, camp or sponsor thereof;

2193 (o) a common carrier or operator, owner or lessee of a means of transportation;

2194 (p) an incorporated or unincorporated association or persons having a common interest or
2195 calling forms for purposes other than obtaining insurance;

2196 (q) under a policy or contract issued to a bank, association, financial or other institution,
2197 vendor, or to a parent holding company, or to the trustee, trustees or agent designated by one or
2198 more banks, associations, financial or other institutions, or vendors, which shall be deemed the
2199 policyholder, covering accountholders, debtors, guarantors, or purchasers;

2200 (r) any other risk or class of risks which, in the discretion of the commissioner, may be
2201 properly eligible for a general or blanket policy. The discretion of the commissioner may be
2202 exercised on an individual risk basis or class of risks, or both. Any general or blanket policy
2203 which qualifies as creditable coverage pursuant to chapter 111M and is delivered or issued for
2204 delivery in the commonwealth, and any certificate and the schedule of premium charges issued

2205 in connection with such policy, shall be furnished to the commissioner upon his request. Any
2206 such policy on which the premiums are paid by the policyholder wholly from the employer's
2207 funds or funds contributed by him, insuring all eligible employees, shall be deemed a general or
2208 blanket policy within the meaning of this section. Any such policy on which the premiums are
2209 paid by the policyholder, either partly from the employer's funds or funds contributed by him
2210 and partly from funds contributed by the insured employees, or wholly from funds contributed
2211 by the insured employees, and the benefits of which are offered to all eligible employees, and
2212 insuring not less than 75 per cent of such employees or not less than 8,000 of such employees
2213 who are principally employed within the commonwealth, or the members of an association of
2214 such employees if the members so insured constitute not less than 75 per cent of all eligible
2215 employees or not less than 8,000 of such employees who are principally employed within the
2216 commonwealth, shall be deemed a general or blanket policy within the meaning of this section.
2217 Any general or blanket policy which does not qualify as creditable coverage pursuant to chapter
2218 111M and is delivered or issued for delivery in the commonwealth, and any certificate and the
2219 schedule of premium charges issued in connection with that policy, shall be furnished to the
2220 commissioner upon request thereby. Any such policy on which the premiums are paid by the
2221 policyholder wholly from the employer's funds or funds contributed by him, insuring all eligible
2222 employees, shall be considered a general or blanket policy within the meaning of this section.
2223 Any such policy on which the premiums are paid by the policyholder, either partly from the
2224 employer's funds or funds contributed by him and partly from funds contributed by the insured
2225 employees, or wholly from funds contributed by the insured employees, and the benefits of
2226 which are offered to all eligible employees shall be considered a general or blanket policy within
2227 the meaning of this section. A policy which qualifies as creditable coverage pursuant to chapter
2228 111M and on which the premiums are paid by the trustees of a fund, described in clause (h),
2229 wholly from funds contributed by the employer or employers of the employees, or by the union
2230 or association, or by the union or associations, or by both, or the premiums on which are paid by
2231 such trustees partly from such funds contributed by the employer or employers of the employees,
2232 or by the union or unions or association or associations, or both, and partly from funds
2233 contributed by the insured persons specifically for their insurance, and insuring all employees of
2234 the employer or employers or all the members of the union or unions or association or
2235 associations, or all of any class or classes thereof determined by conditions pertaining to their
2236 employment, or to membership in the union or unions, or association or associations, or to both,
2237 or a policy issued to the trustees of a fund established by 1 or more employers and 1 or more
2238 such trade unions or associations, the premiums on which are paid by such trustees partly from
2239 such funds contributed by the employers, unions or associations, or both, and partly from funds
2240 contributed by the insured persons specifically for their insurance, and the benefits of which are
2241 offered to all eligible persons, and insuring not less than 75 per cent of such eligible employees
2242 of the employer or employers or of such eligible members of the union or unions or association
2243 or associations, who remit funds for premium payments to the trustees, shall also be deemed a
2244 general or blanket policy within the meaning of this section. A policy which does not qualify as

2245 creditable coverage pursuant to chapter 111M and on which the premiums are paid by the
2246 trustees of a fund, described in clause (h), wholly from funds contributed by the employer or
2247 employers of the employees, or by the union or association, or by the unions or associations, or
2248 by both, or on which the premiums are paid by the trustees partly from funds contributed by the
2249 employer or employers of the employees, or by the union or unions or association or
2250 associations, or both, and partly from funds contributed by the insured persons specifically for
2251 their insurance, and insuring all eligible employees of the employer or employers or all the
2252 eligible members of the union or unions or association or associations, or all eligible employees
2253 or members of any class or classes thereof determined by conditions pertaining to their
2254 employment, or to membership in the union or unions, or association or associations, or to both,
2255 or such a policy on which the premiums are paid by the trustees partly or wholly from funds
2256 contributed by the insured persons specifically for their insurance the benefits of which are
2257 offered to all eligible employees of the employer or employers or all eligible members of the
2258 union or unions or association or associations, or all eligible employees or members of any class
2259 or classes thereof determined by conditions pertaining to their employment, or to membership in
2260 the union or unions, or association or associations, or to both, or such a policy issued to the
2261 trustees of a fund established by 1 or more employers and 1 or more trade unions or associations,
2262 the premiums on which are paid by the trustees partly from funds contributed by the employers,
2263 unions or associations, or both, and partly or wholly from funds contributed by the insured
2264 persons specifically for their insurance, and the benefits of which are offered to all eligible
2265 persons, who remit funds for premium payments to the trustees, shall also be considered a
2266 general or blanket policy within the meaning of this section. In the case of a policy which does
2267 not qualify as creditable coverage pursuant to chapter 111M and which is issued to a trade union
2268 or association under clause (g) on which the premiums are to be paid by the trade union or
2269 association, or the trade union, association and its members jointly, or wholly by its members,
2270 and the benefits of the policy are offered to all eligible members, shall also be considered a
2271 general or blanket policy within the meaning of this section. In case of a policy which qualifies
2272 as creditable coverage pursuant to chapter 111M and is issued to a trade union or association
2273 under clause (g) on which the premium is to be paid by the trade union or association and its
2274 members jointly, or by its members, and the benefits of the policy are offered to all eligible
2275 members, not less than 75 per cent or not less than 8,000 of such members principally employed
2276 within the commonwealth may be so insured. In any general or blanket policy issued under
2277 clause (a), the word “employees” may include the officers, managers and employees of
2278 subsidiary or affiliated corporations, and the individual proprietors, partners and employees of
2279 affiliated individuals and firms, if the business of the employer and of such subsidiary or
2280 affiliated corporations, firms or individuals is under common control, through stock ownership,
2281 contract or otherwise. Any general or blanket policy issued under this section may provide that
2282 the term “employees” shall include retired employees, former employees, the partners or
2283 individual proprietors, if an employer is a partnership or an individual proprietor, and if such
2284 partners or proprietors are actively engaged in and devote a substantial part of their time to the

2285 conduct of the business of the proprietor or partnership; and the trustees or their employees, or
2286 both, if their duties are principally connected with such trusteeship.

2287 SECTION 81. Chapter 183A of the General Laws is hereby amended by striking out
2288 section 16, as so appearing, and inserting in place thereof the following section:-

2289 Section 16. The owners of any land may submit the land under this chapter by the
2290 recording in the registry of deeds of a master deed or, if the land is registered under chapter 185
2291 and the owners do not wish to withdraw the land from the operations of said chapter 185, by
2292 filing the master deed under said chapter 185. If the whole or a portion of the land submitted
2293 under this chapter is registered land under said chapter 185, the recording of a master deed shall
2294 be a sufficient ground for withdrawal of the registered land from said chapter 185.

2295 SECTION 82. Chapter 185 of the General Laws is hereby amended by striking out
2296 section 52, as so appearing, and inserting in place thereof the following section:-

2297 Section 52. The obtaining of a judgment of registration and the entry of a certificate of
2298 title shall be regarded as an agreement running with the land and binding upon the plaintiff and
2299 the plaintiff's successors in title that the land shall be and forever remain registered land and
2300 subject to this chapter unless withdrawn under this section or section 16 of chapter 183A and
2301 except as provided in section 26.

2302 If all of a parcel of land, the title to which is registered under this chapter, is acquired by
2303 the commonwealth, any agency, department, board, commission or authority of the
2304 commonwealth, any political subdivision of the commonwealth or any authority of any political
2305 subdivision of the commonwealth, the acquisition shall be a sufficient ground for withdrawal of
2306 the registered land from this chapter. The land shall be withdrawn upon the filing of a complaint
2307 with the court by the public entity that has acquired the registered land and the approval of the
2308 complaint by the court.

2309 All of the owners of the fee simple estate in all of a parcel of land, the title to which has
2310 been registered under this chapter, may voluntarily withdraw the registered land from this
2311 chapter by filing a notice of voluntary withdrawal endorsed by a justice of the land court as
2312 provided in this section in the registry district of the land court where the land lies. The notice of
2313 voluntary withdrawal shall be noted on the memorandum of encumbrances for the certificate of
2314 title. Upon the filing of the notice, the land shall be withdrawn from this chapter and shall
2315 become unregistered land. The owners shall hold title to the land at the time of the filing free of
2316 all liens and encumbrances existing as of the time of filing of the notice, including adverse
2317 possession and prescriptive rights, as though a judgment of confirmation without registration
2318 effective as of the time of filing of the notice had been recorded under section 56A; provided,
2319 however, that the owners shall not hold title free of the encumbrances set forth or referred to in
2320 section 46 and those noted on the certificate of title or filed for registration before the filing of
2321 the notice of voluntary withdrawal.

2322 As used in this section, “notice of voluntary withdrawal” shall mean an instrument in
2323 writing signed and acknowledged by all owners of the land to be voluntarily withdrawn and
2324 contains the following information: names and addresses of all owners; the certificate of title
2325 number with the registration book and page numbers; the description of the land in the form
2326 contained in the certificate of title; and the street address of the land, if any; provided, however,
2327 that the notice bears the endorsement of a justice of the land court approving the voluntary
2328 withdrawal as provided in this section. Upon filing with the land court of a complaint to
2329 withdraw land, the plaintiff shall deposit with the recorder a sum sufficient to cover costs of the
2330 proceeding. The court shall appoint 1 of the examiners of title, who shall report to the court the
2331 identity of the current record owners and all mortgagees and lessees with interests of record in
2332 the land. Unless, after notice is given to the mortgagees and lessees of record, an outstanding
2333 objection has been filed by a mortgagee or lessee of record, a justice of the land court shall
2334 approve the application and shall endorse the plaintiff’s notice of voluntary withdrawal if: (i) the
2335 registered land constitutes less than all of the total area of a single parcel or of 2 or more
2336 contiguous parcels in common ownership; (ii) the registered land consists of less than 10 per cent
2337 of the portion of the land area to which an original certificate of title pertains and the rest of the
2338 land area to which that certificate pertains was conveyed under this chapter since the original
2339 registration; (iii) the owners of the registered land have submitted the land or satisfy the court
2340 that the owners shall submit the land to chapter 183A or 183B or shall create interests in the land
2341 to which said chapter 183B is applicable under section 3 of chapter 760 of the acts of 1987 or
2342 satisfy the court that the owners shall create those interests; (iv) the owners of the registered land
2343 establish that the registered land is improved with an occupied building not used or occupied as
2344 or in connection with, and not designed or intended for use or occupancy as or in connection
2345 with, a 1-to-4 family residential dwelling; or (v) the court finds that the owners of the registered
2346 land have demonstrated other good cause for withdrawal under this section including, but not
2347 limited to, economic hardship by reason of the land being registered which may include the
2348 burdens and expenses of further dividing the registered land into lots for separate conveyance.
2349 Notwithstanding any outstanding objection, the application may be approved unless the court
2350 determines there is good cause for the objection.

2351 The justices of the land court shall establish rules and practices, including an appropriate
2352 filing fee for the application, as are necessary to implement this section.

2353 SECTION 83. Section 62 of said chapter 185, as so appearing, is hereby amended by
2354 inserting before the word “shall”, in line 7, the following words:- or by the presentation of a deed
2355 or other instrument executed on behalf of a corporation by persons falsely purporting to be the
2356 president, vice president, treasurer or assistant treasurer of the corporation.

2357 SECTION 84. Chapter 291 of the acts of 1906 is hereby amended by striking out section
2358 1 and inserting in place thereof the following section:-

2359 Section 1. The mayor of the city of Boston shall appoint 3 residents of the city of Boston
2360 who shall constitute a licensing board for the city and who shall be sworn to the faithful
2361 performance of the duties of their office before entering the same.

2362 The members of the board shall not be in the employ of any person or corporation
2363 engaged in the manufacture or sale of alcoholic beverages or in any way, directly or indirectly,
2364 pecuniarily interested in the manufacture or sale of alcoholic beverages or in any business which
2365 requires a license to be issued by the licensing board. If any member of the board engages
2366 directly or indirectly in the manufacture or sale of alcoholic beverages, the member's office shall
2367 immediately become vacant.

2368 One member of the board shall be designated by the mayor to serve as chair and 2
2369 members shall constitute a quorum. Board members shall serve 6-year terms, staggered such that
2370 they expire every 2 years on the first Monday of June. Upon the expiration of the term of any
2371 member of the board, the mayor shall appoint a successor for the term of 6 years. Vacancies on
2372 the board shall be filled by the mayor for the remainder of the unexpired term. The members of
2373 the board may be removed by the mayor for cause, after charges preferred, reasonable notice
2374 thereof and a hearing thereon; provided, however, that the mayor shall, in the order of removal,
2375 state the mayor's reasons therefor. A member of the board may appeal such a removal notice in
2376 accordance with section 5 of chapter 138 of the General Laws. The board shall appoint a
2377 secretary, who shall be exempt from the civil service law, who shall be sworn to the faithful
2378 performance of the duties of the secretary's office. The secretary shall keep a record of all
2379 proceedings of the board, issue all notices and attest such papers and orders as the board shall
2380 direct. The secretary's term of office shall be 6 years; provided, however, that the secretary may
2381 be removed by the board for such cause as the board shall deem sufficient. Such cause shall be
2382 stated in the board's order of removal.

2383 SECTION 85. Said chapter 291 is hereby further amended by striking out section 5 and
2384 inserting in place thereof the following section:-

2385 Section 5. The licensing board of the city of Boston shall keep a record of its doings and
2386 hearings and shall make a quarterly report of its doings to the mayor. The board may require any
2387 statement which may be made before it and any papers which may be filed with it relative to
2388 applications for licenses to be sworn to and, for such purposes, any member may administer
2389 oaths.

2390 SECTION 86. Chapter 47 of the acts of 1997 is hereby amended by striking out section
2391 22, as amended by section 126 of chapter 68 of the acts of 2011, and inserting in place thereof
2392 the following section:-

2393 Section 22. Notwithstanding any general or special law to the contrary, in fiscal years
2394 2012 to 2020, inclusive, the office of Medicaid shall allocate \$1,000,000 annually for a Fishing
2395 Partnership Health Plan Corporation project that shall provide services to fishermen and fishing

2396 families; provided, however, that such services shall include, but not be limited to, assisting
2397 fishermen and fishing families in obtaining health insurance coverage.

2398 SECTION 87. Subsection (d) of section 7 of chapter 293 of the acts of 2006 is hereby
2399 amended by striking out the words “\$325,000,000, excluding bonds issued to refinance bonds
2400 previously issued under section 6; provided further, that the secretary shall not approve more
2401 than 31 per cent of the total amount for projects, in the aggregate, for any one municipality,
2402 inserted by section 61 of chapter 238 of the acts of 2012, and inserting in place thereof the
2403 following words:- \$600,000,000, excluding bonds issued to refinance bonds previously issued
2404 under section 6; provided, further, that the secretary shall not approve more than 31 per cent of
2405 the total amount for projects, in the aggregate, for any municipality.

2406 SECTION 88. The second sentence of subsection (e) of said section 7 of said chapter 293
2407 is hereby amended by striking out the figure “3”, inserted by section 62 of said chapter 238, and
2408 inserting in place thereof the following figure:- 8.

2409 SECTION 89. Section 171 of chapter 240 of the acts of 2010 is hereby amended by
2410 striking out the words “\$50,000,000 and not more than \$100,000,000 in banks or financial
2411 institutions or other investment funds”, inserted by section 23 of said chapter 238, and inserting
2412 in place thereof the following words:- \$100,000,000 and not more than \$150,000,000 in banks,
2413 financial institutions or other investment funds.

2414 SECTION 90. Clause (6) of subsection (a) of section 93 of chapter 194 of the acts of
2415 2011 is hereby amended by striking out the words “Fund established in section 35J of chapter
2416 10” and inserting in place thereof the following words:- Trust Fund established in subsection (b)
2417 of section 13T of chapter 23A.

2418 SECTION 91. Section 3 of chapter 194 of the Acts of 2012 is hereby amended by
2419 deleting "2014" and replacing it with "2016".

2420 SECTION 92. Section 10 of chapter 223 of the acts of 2012 is hereby amended by
2421 striking out the figure “2014”, each time it appears, and inserting in place thereof the figure:-
2422 2016.

2423 SECTION 93. Chapter 429 of the Acts of 2012 is hereby amended by striking out Section
2424 10 and inserting in place thereof the following section:-

2425 Section 10. Notwithstanding section 165 of chapter 112 of the General Laws, an
2426 applicant who applies to be licensed as an applied behavior analyst within 24 months after the
2427 promulgation of rules and regulations under section 12 may be granted status as a licensed
2428 applied behavior analyst, subject to the approval of the board of registration of allied mental
2429 health and human services professions, if: (i) the applicant is a board-certified behavior analyst
2430 certificant of the Behavior Analysis Certification Board; (ii) the applicant has graduated with a

2431 doctoral degree from a recognized educational institution and the doctoral program included a
2432 minimum of 60 graduate credit hours in courses related to the study of applied behavior analysis;
2433 (iii) the applicant has graduated with a master's degree from a recognized educational institution
2434 and the master's program included a minimum of 30 graduate credit hours in courses related to
2435 the study of behavior analysis or (iv) the applicant has graduated with a masters or doctoral
2436 degree in another field of human services and has successfully completed a certificate program in
2437 behavior analysis from a recognized educational institution, and can demonstrate that the
2438 applicant has practiced as an applied behavior analyst full-time or equivalent part-time for a
2439 minimum of 5 years. An applicant who is granted a license under this section may renew the
2440 license biennially if the applicant completes and, when requested, provides evidence to the board
2441 of such completion of the prescribed minimum number of hours of continuing education.

2442 SECTION 94. Section 11 of Chapter 429 of the Acts of 2012 is hereby amended by
2443 striking out the word "4" and inserting in place thereof the following word:- "24".

2444 SECTION 95. Notwithstanding any general or special law to the contrary, the
2445 Massachusetts Development Finance Agency established in chapter 23G of the General Laws
2446 shall conduct an investigation and study of the viability, fiscal impact, potential benefits,
2447 statutory and regulatory barriers and anticipated results of establishing a Designated Port Area
2448 Fund in order to make loans for the design, construction, repair, renovation, rehabilitation or
2449 other capital improvement of existing commercial and marine industrial infrastructure and
2450 commercial and public maritime transportation infrastructure in designated port areas as defined
2451 in 301 CMR 25.02. The Massachusetts Development Finance Agency shall expend the funds
2452 necessary to conduct its investigation and study. Monies in the fund shall be used to promote and
2453 facilitate commercial and marine industrial and maritime transportation infrastructure
2454 development in the commonwealth.

2455 The study shall include, but not be limited to: (i) the feasibility of establishing a
2456 Designated Port Area Fund to aid and finance publicly and privately-held commercial and
2457 marine industrial properties located in designated port areas; (ii) an assessment of existing
2458 designated port area infrastructure, including infrastructure that supports or may be improved to
2459 support commercial or public maritime transportation; (iii) an evaluation of the barriers to
2460 growth and development in designated port areas; (iv) the impact of designated port areas on the
2461 commercial fishing industry; (v) the formation of a strategic plan to encourage and facilitate
2462 future commercial and industrial development in designated port areas; (vi) the formation of a
2463 strategic plan to address the issue of wastewater and wastewater pretreatment in designated port
2464 areas; (vii) an examination of the current permissible land uses within designated port area and
2465 whether those uses should be expanded to include mixed use commercial maritime activity; (viii)
2466 an evaluation of potential future benefits to the commonwealth and to property owners as a result
2467 of additional growth and development in designated port areas; and (ix) a determination of the
2468 amount of funds necessary to adequately support the purpose of a Designated Port Area Fund.

2469 The Massachusetts Development Finance Agency shall submit its report and
2470 recommendations, together with drafts of legislation necessary to carry such recommendations
2471 into effect, by filing the same with the clerks of the senate and house of representatives who shall
2472 forward the report to the house and senate committees on ways and means and the joint
2473 committee on economic development and emerging technologies not later than December 31,
2474 2014.

2475 SECTION 96. Notwithstanding and general or special law to the contrary, the executive
2476 office of housing and economic development shall make an investigation and study into policies
2477 and procedures needed to further a cohesive economic development strategy in regions
2478 surrounding gateway municipalities, as defined in section 3A of chapter 23A of the General
2479 Laws; provided that particular attention shall be paid to municipalities that abut such gateway
2480 municipalities.

2481 The investigation and study shall include, but not be limited to: (1) commonalities that
2482 exist between the economic development needs of gateway municipalities and those of their
2483 surrounding communities; (2) whether policies currently available within gateway municipalities
2484 would effectively address identified economic development needs in their surrounding
2485 communities; (3) whether such surrounding communities possess economic development needs
2486 distinct from those of proximate gateway municipalities; (4) policies and procedures to address
2487 the identified economic development needs of surrounding communities; and (5) policies and
2488 procedures needed to integrate the economic development needs of gateway municipalities with
2489 those of their surrounding communities into a single, cohesive strategy for regional economic
2490 development.

2491 The executive office shall report to the house and senate committees on ways and means
2492 and the joint committee on economic development and emerging technologies on the results of
2493 its study, together with drafts of legislation necessary to carry any recommendations into effect,
2494 by filing the report with the clerks of the senate and house of representatives not later than
2495 December 31, 2014.

2496 SECTION 97. The executive office of housing and economic development and the office
2497 of the commonwealth performance, accountability and transparency shall review the
2498 Massachusetts live theater tax credits established by subsection (u) of section 6 of chapter 62 and
2499 section 38HH of chapter 63 of the General Laws and report on whether: (i) these tax credits
2500 achieved the desired outcome and stated public policy purposes; (ii) the tax credits are the most
2501 cost effective means of achieving the stated public policy purposes; and (iii) the goals of the
2502 credit can be better fiscally served through other means. The executive office of housing and
2503 economic development and the office of commonwealth performance, accountability and
2504 transparency shall file its report, together with any recommendations regarding legislative
2505 changes to the Massachusetts live theater tax credit tax credits, with the governor, the clerks of
2506 the house of representatives and senate, the joint committee on revenue, the joint committee on

2507 economic development and emerging technologies and the house and senate committees on ways
2508 and means no later than 3 years after the effective date of sections XX and XX.

2509 SECTION 98. The executive office of housing and economic development and the office
2510 of the commonwealth performance, accountability and transparency shall review the
2511 Massachusetts angel investor tax credit established by subsection (t) of section 6 of chapter 62 of
2512 the General Laws and section 38GG of chapter 63 of the General Laws and report on whether the
2513 tax credit achieved the desired outcome and stated public policy purpose and if the tax credit is
2514 the most cost effective means of achieving said purpose. The executive office of housing and
2515 economic development and the office of commonwealth performance, accountability and
2516 transparency shall file a report, together with any recommendations regarding legislative changes
2517 to the tax credit or whether the goals of the credit can be better served through other fiscal
2518 means, to the secretary of administration and finance, the clerks of the house and senate, the joint
2519 committee on revenue, the joint committee on community development and small business and
2520 the house and senate committees on ways and means no later than 3 years after implementation
2521 of the credit.

2522 SECTION 99. On or before June 30, 2015, the comptroller shall transfer \$3,000,000 from
2523 the General Fund to the Housing Preservation and Stabilization Trust, established by section 60
2524 of chapter 121B of the General Laws.

2525 SECTION 100. Notwithstanding any general or special law to the contrary, the
2526 Massachusetts Development and Finance Agency shall submit a report annually on “shovel-
2527 ready” transformative development projects in gateway municipalities that have met the
2528 agency’s requirements under the program established pursuant to section 46 of chapter 23G of
2529 the General Laws to the house and senate committees on ways and means and the joint
2530 committee on economic development and emerging technologies; provided, however, that the
2531 report shall include, but not be limited to: (i) the amount committed from the fund for
2532 transformative development projects; (ii) a detailed description of projects that have been
2533 allocated resources from the fund; (iii) the estimated cost and timeline for the completion of
2534 projects that have been allocated resources from the fund; (iv) the number of applications
2535 submitted for loans or grants through the fund and the number of loans or grants awarded and the
2536 respective amounts; (v) common factors associated with both successful and unsuccessful
2537 applications; (vi) estimated economic impact of projects in the gateway municipality; (vii) the
2538 projected financial need to support both awarded projects and new projects that were not able to
2539 secure resources from the fund from the initial capitalization; and (viii) the estimated economic
2540 impact of providing additional funds to existing and new projects using resources from the fund;
2541 provided further, that if the agency can demonstrate meaningful economic benefit through
2542 additional capitalization of the fund established pursuant to section 46 of chapter 23G and
2543 appropriated in item 7002-1502, then the General Court, subject to appropriation, shall
2544 appropriate additional funds, not to exceed \$12,500,000 in fiscal year 2016 and \$15,000,000 in
2545 fiscal year 2017.

2546 SECTION 101. Notwithstanding any general or special law to the contrary, the
2547 department of housing and community development shall consider the town of Stoughton as an
2548 eligible location for the purposes of chapter 40R of the General Laws and shall assist the town in
2549 developing a plan to revitalize the town center by identifying projects that could accompany the
2550 construction of any planned new rail stations.

2551 SECTION 102. (a) The Massachusetts Technology Park Corporation doing business as
2552 the Massachusetts Technology Collaborative shall, subject to appropriation, develop and
2553 implement a plan to promote and establish computer science education in public schools. The
2554 Massachusetts Technology Collaborative shall serve as the state agent in support of the
2555 objectives of the Massachusetts Computing Attainment Network, or MassCAN; provided, that
2556 the primary goal of MassCAN shall be to strengthen the growth and vitality of the state's
2557 technology industry and the technology dependent business sectors by implementing a broad-
2558 based education and workforce strategy with the objective of increasing the number of students
2559 prepared to pursue computing technology careers. In furtherance of this goal, MassCAN shall
2560 seek to promote an environment in which all students in grades kindergarten to grade 12,
2561 inclusive, have access to computer science courses. MassCAN may, subject to the availability of
2562 funds: (i) promote the development and implementation of educational programs, courses and
2563 modules for students in grades kindergarten to grade 12, inclusive, and teachers; (ii) collaborate
2564 with the department of elementary and secondary education in developing new voluntary
2565 kindergarten to grade 12, inclusive, computer science standards; (iii) collaborating with the
2566 department of higher education to create computer science professional development hubs at
2567 universities in each of the regional PreK-16 science, technology, engineering and mathematics
2568 networks established by the department; (iv) develop a school district-based program to assist
2569 teachers and administrators with the implementation of new computer science courses; (v)
2570 develop and maintain a website to share computer science resources and broadly communicate
2571 best practices and successes; (vi) connect computer science students with industry professionals
2572 to enhance students' understanding of the relevance of their educational experience to the
2573 workplace and science, technology, engineering and math, or STEM, career opportunities; (vii)
2574 identify the particular needs of school districts with disproportionately high numbers of
2575 underrepresented minorities; and (viii) leverage at least \$1 in matching funds from non-state
2576 sources of funding for every \$1 expended within the commonwealth. MassCAN shall take into
2577 consideration the recommendations of the STEM advisory council when developing and
2578 implementing educational programs.

2579 (b) MassCAN shall be guided by the MassCAN advisory board to be appointed by the
2580 governor, 1 whom shall be recommended by Massachusetts Competitive Partnership, Inc., 1 of
2581 whom shall be recommended by the Massachusetts Business Roundtable, 1 of whom shall be
2582 recommended by the Massachusetts Technology Leadership Council, Inc., 1 of whom shall be
2583 recommended by a federally-funded research corporation, 1 of whom shall be recommended by a
2584 public university computer science department chair, 1 of whom shall be recommended by the

2585 Massachusetts Association of School Superintendents, Inc., 1 of whom shall be recommended
2586 by the Greater Boston chapter of the Computer Science Teachers Association, 1 of whom shall
2587 be recommended by the METCO program and 1 whom shall be recommended by the
2588 Massachusetts chapter of the Society of Women Engineers.

2589 (c) The Massachusetts Technology Collaborative shall file an annual report by September
2590 30 for the duration of the program with the chairs of the senate and house committees on ways
2591 and means and the senate and house chairs of the joint committee on economic development and
2592 emerging technologies that shall include a 3-year strategic plan and annual goals and progress in
2593 achieving those goals. The reports shall be made available on the Massachusetts Technology
2594 Collaborative's website.

2595 SECTION 103. The chief information officer of the information technology division shall
2596 establish an online business portal, which shall include a streamlined step-by-step guide to
2597 starting a business in the commonwealth and tools to complete this process. The portal shall
2598 include information on federal and state resources available to assist small businesses. Each page
2599 and link associated with the portal shall have a uniform layout, design and branding and shall
2600 limit its search results to information available within the portal. The portal shall reflect
2601 development procedures that enable functionality, security and interoperability across state
2602 entities. The chief information officer shall, within 12 months after the effective date of this
2603 section, develop and report to the secretary of administration and finance, the executive office of
2604 housing and economic development and the senate and house committees on ways and means on
2605 the status of the portal. The report shall examine the benefits of having an independent analysis
2606 to ensure that the commonwealth's investment in information technology supports the needs of
2607 users trying to start, expand or operate a business in the commonwealth. The report shall include
2608 the results of independent verification, validation and testing as a means to ensure that the
2609 technology being implemented satisfies the changing needs of businesses, life expectancy and
2610 budget of the commonwealth. The report shall include recommendations on ways to ensure that
2611 the commonwealth's information technology small business strategy is meeting the needs of
2612 business people, entrepreneurs and other users of the portal. The report shall be made available
2613 on the division's website.

2614 SECTION 104. (a) For the purposes of this section, the following words shall have the
2615 following meanings unless the context clearly requires otherwise:

2616 "Affiliate", a nonprofit entity including, but not limited to, a hospital or a medical or
2617 research institution that is connected or associated with an institution through shared ownership
2618 or control, shared directors or trustees or contractual rights and obligations.

2619 "Entrepreneurship institution," the University of Massachusetts at Lowell and the
2620 University of Massachusetts at Boston.

2621 "Resident entrepreneur," any candidate who is either a student or graduate who is not a
2622 citizen of the United States who desires to move to or remain in the commonwealth on a
2623 nonimmigrant status following a period of study for a masters or doctorate degree in the
2624 sciences, technological fields, engineering, mathematics, accounting, finance, economics,
2625 business or business administration in order to obtain practical experience in the field of study,
2626 including the skills required in the organization and establishment of a new business venture with
2627 the potential to create a high growth company or has initiated the process of establishing a new
2628 business venture; provided that "resident entrepreneurs" shall possess the necessary skill,
2629 experience or talents to perform a specialty occupation as defined in section 184 of the federal
2630 Immigration and Nationality Act of 1965, 8 U.S.C. § 1184(i).

2631 (b) The Massachusetts Technology Park Corporation established in section 3 of chapter
2632 40J of the General Laws shall develop in collaboration with the University of Massachusetts at
2633 Lowell and the University of Massachusetts at Boston, a 3-year pilot program of part-time
2634 employment for qualified resident entrepreneurs. A resident entrepreneur shall work within the
2635 program not less than 8 hours and not more than 15 hours per week and shall be assigned duties
2636 in the resident entrepreneur's chosen academic field, providing services directly to the resident
2637 entrepreneur's employer or to 1 of its affiliates. A resident entrepreneur shall work under the
2638 direct supervision of the resident entrepreneur's employer on assignments that further the
2639 employer's interests while developing skills required for organizing and establishing successful
2640 new business ventures. A resident entrepreneur shall devote the remainder of the resident
2641 entrepreneur's time to establishing a new business venture which shall be housed at the Medical
2642 Device Development Center or the Innovation Hub at the University of Massachusetts at Lowell
2643 or at the Venture Development Center at the University of Massachusetts at Boston. The
2644 employer shall pay each resident entrepreneur a salary for the services at a market rate as
2645 established by the United States Department of Labor.

2646 In order to allow a resident entrepreneur to remain in the commonwealth following the
2647 award of a masters or doctorate degree, the employer of the resident entrepreneur shall apply to
2648 the United States Citizenship and Immigration Services for a nonimmigrant visa under §
2649 101(a)(15)(h)(i)(b) of the federal Immigration and Nationality Act of 1965, 8 U.S.C.
2650 1101(a)(15)(h)(i)(b).

2651 The corporation, in collaboration with the University of Massachusetts at Boston and the
2652 University of Massachusetts at Lowell, shall establish the terms, procedures, standards and
2653 conditions which the corporation shall use to identify qualified programs, review and approve
2654 applications, safeguard the fund, advance the objective of increasing employment opportunities
2655 and oversee the progress of qualified programs.

2656 (c) The Massachusetts Technology Park Corporation shall submit a report to the clerks
2657 of the house of representatives and the senate and the house and senate chairs of the joint
2658 committee on economic development and emerging technologies not later than December 31 of

2659 each year of the pilot program. The report shall include, but not be limited to: (i) progress on the
2660 implementation of the pilot program; (ii) recommendations for extending the program to
2661 additional educational institutions; (iii) the number of resident entrepreneurs participating in the
2662 program; (iv) the fields of practice resident entrepreneurs are engaged in; (v) the business
2663 ventures organized or established by resident entrepreneurs; and (vi) a cost-benefit analysis of
2664 the pilot program.

2665 SECTION 105. Notwithstanding any general or special law to the contrary, the chief
2666 information officer in the information technology division, in coordination with the executive
2667 office of housing and economic development, shall study the cost and feasibility of creating and
2668 maintaining a searchable database of available commercial, retail, warehouse, manufacturing,
2669 office, lab or shared innovation workspaces throughout the commonwealth which can be
2670 accessed by the public as a part of the business portal established in section 107. The chief
2671 information officer shall report the findings of this study to the executive office of administration
2672 and finance, and the chairs of the senate and house committees on ways and means not later than
2673 July 31, 2015.

2674 SECTION 106. The commissioner of higher education shall submit a report on the
2675 implementation of section 15G of section 15A of the General Laws to the senate and house
2676 chairs of the joint committee on labor and workforce development, the joint committee on higher
2677 education and the joint committee on economic development and emerging technologies by July
2678 31, 2015. The report shall include, but not be limited to: (i) a list of stackable certificates
2679 available at public higher education institutions; (ii) a list of workforce training programs in
2680 which stackable certificates would be beneficial; (iii) the department's efforts to disseminate
2681 information; and (iv) enrollment data from stackable credential programs available at public
2682 higher education institutions.

2683 SECTION 107. The executive office of housing and economic development shall conduct
2684 a study to evaluate the feasibility of developing an international building exhibition to be
2685 assembled in an economically-depressed municipality to address urban concerns including, but
2686 not limited to, sustainability, energy consumption, transportation, urban renewal and green
2687 building practices. The study shall be submitted to the executive office for administration and
2688 finance, the chairs of the house and senate committees on ways and means and the house and
2689 senate chairs of the joint committee on economic development and emerging technologies not
2690 later than June 30, 2015.

2691 SECTION 108. The Massachusetts sports partnership commission established in section
2692 13J of chapter 23A of the General Laws shall convene a meeting not more than 60 days after the
2693 effective date of this act.

2694 SECTION 109. (a) Notwithstanding any general or special law to the contrary, for the
2695 days of August 16, 2014 and August 17, 2014, an excise shall not be imposed upon nonbusiness

2696 sales at retail of tangible personal property, as defined in section 1 of chapter 64H of the General
2697 Laws. For the purposes of this act, tangible personal property shall not include
2698 telecommunications, tobacco products subject to the excise imposed by chapter 64C of the
2699 General Laws, gas, steam, electricity, motor vehicles, motorboats, meals or a single item the
2700 price of which is in excess of \$2,500.

2701 (b) For the days of August 16, 2014 and August 17, 2014, a vendor shall not add to the
2702 sales price or collect from a nonbusiness purchaser an excise upon sales at retail of tangible
2703 personal property, as defined in section 1 of chapter 64H of the General Laws. The
2704 commissioner of revenue shall not require a vendor to collect and pay excise upon sales at retail
2705 of tangible personal property purchased on August 16, 2014 and August 17, 2014. An excise
2706 erroneously or improperly collected during the days of August 16, 2014 and August 17, 2014,
2707 shall be remitted to the department of revenue. This section shall not apply to the sale of
2708 telecommunications, tobacco products subject to the excise imposed by chapter 64C of the
2709 General Laws, gas, steam, electricity, motor vehicles, motorboats, meals or a single item the
2710 price of which is in excess of \$2,500.

2711 (c) Reporting requirements imposed upon vendors of tangible personal property, by law
2712 or by regulation, including, but not limited to, the requirements for filing returns required by
2713 chapter 62C of the General Laws, shall remain in effect for sales for the days of August 16, 2014
2714 and August 17, 2014.

2715 (d) On or before December 31, 2014, the commissioner of revenue shall certify to the
2716 comptroller the amount of sales tax forgone, as well as new revenue raised from personal and
2717 corporate income taxes and other sources, pursuant to this act. The commissioner shall file a
2718 report with the joint committee on revenue and the house and senate committees on ways and
2719 means detailing by fund the amounts under general and special laws governing the distribution of
2720 revenues under chapter 64H of the General Laws which would have been deposited in each fund,
2721 without this act.

2722 (e) The commissioner of revenue shall issue instructions or forms or promulgate rules or
2723 regulations, necessary for the implementation of this act.

2724 (f) Eligible sales at retail of tangible personal property under sections 175 and 176 of
2725 chapter 64H are restricted to those transactions occurring on August 16, 2014 and August 17,
2726 2014. Transfer of possession of or payment in full for the property shall occur on 1 of those days,
2727 and prior sales or layaway sales shall be ineligible.

2728 SECTION 110. There shall be a special commission to investigate, analyze and study any
2729 barriers and hindrances to the "last mile" connections to the broadband internet initiatives. The
2730 special commission shall consist of 13 members including: 6 members appointed by the
2731 governor, 1 of whom shall be from western Massachusetts; 1 of whom shall be from central
2732 Massachusetts; 1 of whom shall be from Cape Cod and the Islands; 1 of whom shall be the

2733 director of a community development corporation located in Barnstable county; 1 of whom shall
2734 be the director of a community development corporation located in Berkshire county; and 1 of
2735 whom shall be the director of a community development corporation located elsewhere in the
2736 Commonwealth; the secretary of energy and environmental affairs, or a designee; the secretary
2737 of housing and economic development, or a designee; 1 member of the house appointed by the
2738 speaker; 1 member of the house appointed by the minority leader; 1 member of the senate
2739 appointed by the senate president; 1 member of the senate appointed by the minority leader; and
2740 the director of the Massachusetts broadband institute.

2741 The commission study shall include, but not be limited to, any economic, technical,
2742 statutory or regulatory barriers or other hindrances to close “last mile” connections being made.
2743 The commission shall submit its findings and recommendations, together with drafts of
2744 legislation necessary to carry those recommendations into effect by filing the same with the
2745 clerks of the house of representatives and senate, the house and senate committees on ways and
2746 means, and the joint committee on economic development and emerging technologies not later
2747 than January 15, 2015.

2748 SECTION 111. The Massachusetts sports partnership shall issue a report not later than
2749 July 1, 2015 on the feasibility of hosting a National Association for Stock Car Auto Racing, Inc.
2750 event in the commonwealth. The report shall include, but not be limited to, potential host
2751 venues, the potential costs and revenues and any state or local laws, regulations or ordinances
2752 that may affect the hosting of the event.

2753 SECTION 112. (a) The county commissioners of the county of Dukes County may raise
2754 and expend a sum not exceeding \$1,600,000 for the purchase of and improvements to a building
2755 to provide health and human services for county residents.

2756 (b) For the purposes of this section, the treasurer of the county, with the approval of the
2757 county commissioners, may borrow upon the credit of the county such sums as may be
2758 necessary, not exceeding in the aggregate \$1,600,000, and may issue bonds or notes of the
2759 county thereof, which shall be designated on their face Dukes County Health and Human
2760 Services Building Loan, Act of 2014. Each authorized issue shall constitute a separate loan and
2761 such loans shall be issued for not more than 30 years. The bonds or notes shall be signed by the
2762 county treasurer and countersigned by a majority of the county commissioners. The county may
2763 sell such bonds or notes at public sale upon such terms and conditions as the county
2764 commissioners may deem proper, but not for less than their par value. Indebtedness incurred
2765 under this section shall, except as provided in this section, be subject to chapter 35 of the General
2766 Laws.

2767 SECTION 113. The Massachusetts advanced manufacturing collaborative shall conduct
2768 an analysis of the manufacturing supply chain in the commonwealth. The analysis shall: (i)
2769 identify the strengths and weaknesses of the supply chain; (ii) identify areas of the supply chain

2770 that are currently underserved by suppliers in the commonwealth; and (iii) offer
2771 recommendations to improve the commonwealth's supply chain capabilities. The collaborative
2772 shall file a report of its findings and recommendations, if any, with the joint committee on
2773 economic development and emerging technologies and the clerks of the senate and house of
2774 representatives not later than March 31, 2015.

2775 SECTION 114. The town of Montague is hereby authorized to utilize the provisions of
2776 chapter 40Q of the General Laws to develop telecommunications and broadband infrastructure in
2777 partnership with the town of Leverett.

2778 SECTION 115. Notwithstanding any general or special law to the contrary, the
2779 department of housing and community development shall consider the town of Avon as an
2780 eligible location for the purposes of chapter 40R of the General Laws.

2781 SECTION 116. The Massachusetts Convention Center Authority is authorized to enter
2782 into a contract to conduct a feasibility study concerning the future use of the Springfield Civic
2783 Center Garage. Said study shall include: (i) a determination of the physical condition of the
2784 facility, and the estimated cost of restoration, rehabilitation, or demolition and reconstruction; (ii)
2785 an analysis of current supply and demand for parking within the downtown Springfield area, and
2786 an assessment of future market conditions related to development that may be reasonably
2787 forecast to occur within the next five years; (iii) feasibility of incorporating additional
2788 components and uses into such renovation or reconstruction, including retail or other commercial
2789 uses, and connections to adjacent facilities for access to events and meetings; and (iv) analysis of
2790 potential funding sources for the cost of such renovation or reconstruction and potential revenue
2791 and operating expenses of a renovated or reconstructed facility. In contracting for and
2792 conducting such study the Authority shall consult with the Executive Office of Communities and
2793 Development, the City of Springfield, the Springfield Parking Authority, the Western
2794 Massachusetts Economic Development Council and the Springfield Business Improvement
2795 District.

2796 SECTION 117. Notwithstanding section 93, on the effective date of this section, the
2797 mayor of the city of Boston may reappoint or replace the incumbent members of the licensing
2798 board of the city of Boston for the remainder of the unexpired terms of such members.

2799 SECTION 118. Section XX is hereby repealed.

2800 SECTION 119. Paragraph (2) of subsection (a) of section 3F of chapter 23A shall take
2801 effect as of July 1, 2014.

2802 SECTION 120. Notwithstanding section XX, on the effective date of this section, the
2803 mayor of the city of Boston may reappoint or replace the incumbent members of the licensing
2804 board of the city of Boston for the remainder of the unexpired terms of such members.

2805 SECTION 121. Sections XX, XX, XX and XX shall take effect on July 1, 2016.

2806 SECTION 122. Section XX shall take effect on January 1, 2018.

2807 SECTION 123. Sections XX, XX, XX and XX shall take effect on January 1, 2015.

2808 SECTION 124. Sections XX, XX, XX and XX shall take effect on January 1, 2019.

2809 SECTION 125. Sections XX, XX, XX and XX shall be effective for the tax year
2810 beginning on or after January 1, 2015.

2811 SECTION 126. Sections XX and XX are hereby repealed.

2812 SECTION 127. Section XX shall take effect on January 1, 2019.

2813 SECTION 128. Sections XX and XX are hereby repealed.

2814 SECTION 129. Section XX shall take effect on January 1, 2021. No credits shall be
2815 issued on or after this date unless the eligible theater production has received initial certification
2816 pursuant to subsection (u) of section 6 of chapter 62 of the General Laws or section 38HH of
2817 chapter 63 of the General Laws, prior to January 1, 2021.

2818 SECTION 130. Sections XX and XX shall be effective for tax years beginning on or after
2819 January 1, 2015.

2820 SECTION 131. Sections XX, XX and XX shall take effect upon their passage.

2821 SECTION 132. Section XX shall take effect on July 1, 2017.

2822 SECTION 133. As of January 1, 2019, sections XX and XX are hereby amended by
2823 striking out the figure “30,000,000” and inserting in place thereof the figure:- “25,000,000”.

2824 SECTION 134. Section 70 shall take effect on September 1, 2014.

2825 SECTION 135. Sections 71 and 73 shall take effect on September 1, 2015.

2826 SECTION 136. Sections 72 and 74 shall take effect on September 1, 2016.

2827 SECTION 137. Sections 93, 94 and 129 shall take effect upon their passage.