

**SENATE . . . . . No. 179**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Michael R. Knapik***

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to job creation in Gateway Cities.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Michael R. Knapik</i>	<i>Second Hampden and Hampshire</i>
<i>Barry R. Finegold</i>	<i>Second Essex and Middlesex</i>
<i>Eileen M. Donoghue</i>	<i>First Middlesex</i>

**SENATE . . . . . No. 179**

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By Mr. Knapik, a petition (accompanied by bill, Senate, No. 179) of Michael R. Knapik, Barry R. Finegold and Eileen M. Donoghue for legislation relative to job creation in Gateway Cities. Economic Development and Emerging Technologies.

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Thirteen**  
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An Act relative to job creation in Gateway Cities.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 SECTION 1. Chapter 63 of the General Laws, as appearing in the 2010 Official Edition,  
2 is hereby amended by inserting after section 31N, the following new section:-

3 Section 31O. A manufacturing corporation, or a business corporation engaged primarily  
4 in research and development or precision tooling that is a certified project, enhanced expansion  
5 project or a manufacturing retention and job growth project, as defined by section 3A of chapter  
6 23A, which is located in a gateway municipality, as defined by section 3A of said chapter 23A,  
7 shall be entitled a credit as hereinafter provided against its excise due pursuant to the section 39.  
8 The amount of such credit available shall be up to \$2500 per new, full-time employee as the term  
9 is defined in section 31C of chapter 63.

10 The credit allowed under this section for any taxable year shall not reduce the excise to  
11 less than the amount due under subsection (b) of section 32, subsection (b) of section 39, section  
12 67, or under any act in addition thereto.

13 Any corporation entitled to a credit for any taxable year in accordance with the provisions  
14 of this section may carry over and apply to its excise for any 1 or more of the next succeeding 3  
15 taxable years, the portion, as reduced from year to year, of its credit which exceeds its excise for  
16 the taxable year.