

**HOUSE . . . . . No. 3311**

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The Commonwealth of Massachusetts

PRESENTED BY:

*Nick Collins and Paul McMurtry*

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 relating to live theater productions.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Nick Collins</i>	<i>4th Suffolk</i>	<i>1/20/2017</i>
<i>Paul McMurtry</i>	<i>11th Norfolk</i>	<i>1/20/2017</i>
<i>Linda Dorcena Forry</i>	<i>First Suffolk</i>	<i>2/2/2017</i>
<i>Kenneth I. Gordon</i>	<i>21st Middlesex</i>	<i>1/17/2018</i>
<i>Timothy R. Whelan</i>	<i>1st Barnstable</i>	<i>2/2/2017</i>
<i>Thomas A. Golden, Jr.</i>	<i>16th Middlesex</i>	<i>1/17/2018</i>
<i>Steven S. Howitt</i>	<i>4th Bristol</i>	<i>2/3/2017</i>
<i>Angelo J. Puppolo, Jr.</i>	<i>12th Hampden</i>	<i>1/17/2018</i>
<i>David T. Vieira</i>	<i>3rd Barnstable</i>	<i>1/17/2018</i>
<i>Adrian Madaro</i>	<i>1st Suffolk</i>	<i>1/17/2018</i>
<i>Mathew Muratore</i>	<i>1st Plymouth</i>	<i>1/17/2018</i>
<i>Sal N. DiDomenico</i>	<i>Middlesex and Suffolk</i>	<i>1/17/2018</i>
<i>Daniel J. Ryan</i>	<i>2nd Suffolk</i>	<i>1/17/2018</i>
<i>Carmine L. Gentile</i>	<i>13th Middlesex</i>	<i>1/17/2018</i>
<i>Michael F. Rush</i>	<i>Norfolk and Suffolk</i>	<i>1/17/2018</i>
<i>Louis L. Kafka</i>	<i>8th Norfolk</i>	<i>1/17/2018</i>
<i>Tackey Chan</i>	<i>2nd Norfolk</i>	<i>2/3/2017</i>
<i>Aaron Vega</i>	<i>5th Hampden</i>	<i>1/17/2018</i>

<i>Elizabeth A. Poirier</i>	<i>14th Bristol</i>	<i>1/17/2018</i>
<i>Daniel M. Donahue</i>	<i>16th Worcester</i>	<i>1/17/2018</i>
<i>Jeffrey N. Roy</i>	<i>10th Norfolk</i>	<i>2/3/2017</i>
<i>Angelo L. D'Emilia</i>	<i>8th Plymouth</i>	<i>1/17/2018</i>
<i>Antonio F. D. Cabral</i>	<i>13th Bristol</i>	<i>1/17/2018</i>
<i>John H. Rogers</i>	<i>12th Norfolk</i>	<i>1/17/2018</i>
<i>Solomon Goldstein-Rose</i>	<i>3rd Hampshire</i>	<i>1/17/2018</i>
<i>William C. Galvin</i>	<i>6th Norfolk</i>	<i>1/17/2018</i>

**HOUSE . . . . . No. 3311**

By Messrs. Collins of Boston and McMurtry of Dedham, a petition (accompanied by bill, House, No. 3311) of Nick Collins, Paul McMurtry and others for legislation to establish a live theater tax credit. Revenue.

The Commonwealth of Massachusetts

In the One Hundred and Ninetieth General Court  
(2017-2018)

An Act relating to live theater productions.

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

1 SECTION 1. Section 6 of Chapter 62 of the General Laws, as appearing in the 2008  
2 Official Edition, is further amended by adding the following subsection:

3 (t) There shall be established a live theater tax credit program under which a live  
4 theater company doing business with a Massachusetts based theater venue, theater company,  
5 theater presenter or producer may be eligible. The credit may be claimed against the taxes due  
6 pursuant to this chapter or Chapter 63. The credit shall be established to support the expansion of  
7 pre-Broadway, pre off-Broadway live theater, Broadway tour launches and World Premieres and  
8 shall assist in the development of long run show development and growth.

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

11 “Commissioner” means the commissioner of revenue.

12           “Company” means a live theater company, however organized.

13           “Eligible theater production” means a live stage musical or theatrical production or tour  
14 being presented in a qualified production facility, as defined in this chapter that is either: (a) a  
15 Pre-Broadway production, or (b) a pre off-Broadway production, or (c) a Broadway Tour Launch  
16 or (d) a World Premiere.

17           “Eligible theater production certificate” means a certificate issued by the Massachusetts  
18 Office of Travel and Tourism certifying that the production is an eligible theater production that  
19 meets the guidelines of this chapter.

20           “Advertising and public relations expenditure” means costs incurred within the state by  
21 the Eligible theater productions for goods or services related to the marketing, public relations,  
22 creation and placement of print, electronic, television, billboards and other forms of advertising  
23 to promote the Eligible theater production.

24           “Office” means the Massachusetts office of travel and tourism.

25           "Payroll" means all salaries, wages, fees, and other compensation wages including, but  
26 not limited to, taxes, benefits, and any other consideration incurred or paid to talent and non-  
27 talent employees of the applicant who are residents of the commonwealth of Massachusetts for  
28 services rendered to and on behalf of an eligible theater production. The expenditure shall be  
29 incurred or paid by the applicant for services related to any portion of an eligible theater  
30 production from its pre-production stages, including, but not limited to, (a) the writing of the  
31 script, (b) casting, (c) hiring of service providers, (d) purchases from vendors, (e) marketing, (f)  
32 advertising, (g) public relations, (h) load in, (i) rehearsals, (j) performances, (k) other eligible  
33 theater production related activities, (l) load out; provided further, said labor expenditure shall be

34 directly attributable to the eligible theater production and shall be limited to the first \$100,000 of  
35 wages incurred or paid to each employee of an eligible theater production in each tax year.

36 “Pre-Broadway Production” means a live stage production that, in its original or adaptive  
37 version, is performed in a qualified production facility having a presentation scheduled for New  
38 York City’s Broadway theater district within (12) months after its Massachusetts presentation.

39 “Pre-Off Broadway Production” means a live stage production that, in its original or  
40 adaptive version, is performed in a qualified production facility having a presentation scheduled  
41 for New York City’s Off-Broadway’s theater district within (12) months after its Massachusetts  
42 presentation.

43 “Broadway Tour Launch” means a live stage production that, in its original or adaptive  
44 version, is performed in a qualified production facility that was originally presented in New York  
45 City’s Broadway theater district and opens its US tour in Massachusetts.

46 “Production and Performance Expenditures” means a contemporaneous exchange of cash  
47 or cash equivalent for goods or services related to development, production, performance or  
48 operating expenditures incurred in this state for a qualified theater production including, but not  
49 limited to, expenditures for design, construction and operation, including sets, special and visual  
50 effects, costumes, wardrobes, make-up, accessories, costs associated with sound, lighting,  
51 staging, payroll, transportation expenditures, advertising and public relations expenditures,  
52 facility expenses, rentals, per diems, accommodations and other related costs.

53 “Qualified Production Facility” means a facility located in the State of Massachusetts in  
54 which live theatrical productions are, or are intended to be, exclusively presented that contains at

55 least one stage, a seating capacity of three hundred fifty (350) or more seats, and dressing rooms,  
56 storage areas, and other ancillary amenities necessary for the Eligible theater production.

57 “Massachusetts Office of Travel and Tourism” means the office within the secretariat of  
58 economic development that has been established in order to market Massachusetts as a leisure  
59 travel destination in order to generate state and local tax revenues, create jobs, and support  
60 travel-related businesses.

61 “Transportation expenditures” means expenditures for the packaging, crating, and  
62 transportation both to the state for use in a qualified theater production of sets, costumes, or other  
63 tangible property constructed or manufactured out of state, and/or from the state after use in a  
64 qualified theater production of sets, costumes, or other tangible property constructed or  
65 manufactured in this state and the transportation of the cast and crew to and from the state. Such  
66 term shall include the packaging, crating, and transporting of property and equipment used for  
67 special and visual effects, sound, lighting, and staging, costumes, wardrobes, make-up and  
68 related accessories and materials, as well as any other performance or production-related  
69 property and equipment.

70 “World Premiere” means a live stage production performed in a qualified production  
71 facility of an original work which has never been commercially presented in public before.

72 (2) Any person, firm, partnership, trust, estate or other entity that receives an eligible  
73 theater production certificate shall be allowed a tax credit equal to thirty-five percent (35%) of  
74 production and performance expenditures which shall consist of payroll and twenty-five percent  
75 (25%) of the production and performance expenditures and transportation expenditures for the  
76 eligible theater production and to be computed as provided in this chapter against a tax imposed

77 by this chapter. Said credit shall not exceed five million dollars (\$5,000,000) and shall be limited  
78 to certified production cost directly attributable to activities in the state and transportation  
79 expenditures defined above. The total production budget shall be a minimum of one hundred  
80 thousand dollars (\$100,000).

81 (3) No more than five million dollars (\$5,000,000) in total may be issued for any tax year  
82 for musical and theatrical production tax credits pursuant to this chapter.

83 (4) The tax credit shall be allowed against the tax for the taxable period in which the  
84 credit is earned and can be carried forward for not more than five (5) succeeding tax years.

85 (5) Credits allowed to a company, which is a subchapter S corporation, partnership, or a  
86 limited liability company that is taxed as a partnership, shall be passed through respectively to  
87 persons designated as partners, members or owners of such companies on a pro rata basis or  
88 pursuant to an executed agreement among such persons designated as subchapter S corporation  
89 shareholders, partners, or members documenting an alternate distribution method without regard  
90 to their sharing of other tax or economic attributes of such entity.

91 (6) If the company has not claimed the tax credits in whole or part, taxpayers eligible for  
92 the tax credits may assign, transfer or convey the tax credits, in whole or in part, by sale or  
93 otherwise to any individual or entity and such assignee of the tax credits that have not claimed  
94 the tax credits in whole or part may assign, transfer or convey the tax credits, in whole or in part,  
95 by sale or otherwise to any individual or entity. The assignee of the tax credits may use acquired  
96 credits to offset up to one hundred percent (100%) of the tax liabilities otherwise imposed  
97 pursuant to this chapter or Chapter 63, as appropriate. The assignee may apply the tax credit  
98 against taxes imposed on the assignee for not more than three (3) succeeding tax years. The

99 assignor shall perfect the transfer by notifying the commissioner of revenue, in writing, within  
100 thirty (30) calendar days following the effective date of the transfer and shall provide any  
101 information as may be required by the commissioner to administer and carry out the provisions  
102 of this section.

103 (7) For purposes of this chapter, any assignment or sales proceeds received by the  
104 assignor for its assignment or sale of the tax credits allowed pursuant to this section and Section  
105 38GG of Chapter 63 shall be exempt from this title.

106 (8) In the case of a corporation, this credit is only allowed against the tax of a corporation  
107 included in a consolidated return that qualifies for the credit and not against the tax of other  
108 corporations that may join in the filing of a consolidated tax return, provided, however, that in  
109 the case of a corporation that files a consolidated return with one or more other corporations with  
110 operations in Massachusetts, the credit will be allowed to be included in a consolidated return  
111 with respect to such corporations with operations in Massachusetts only.

112 (9) The applicant or applicants shall properly prepare, sign and submit to the  
113 Massachusetts office of travel and tourism an application for initial certification of the theater  
114 production. The application shall include such information and data as the office deems  
115 reasonably necessary for the proper evaluation and administration of said application, including,  
116 but not limited to, any information about the theater production company or their related  
117 partners/presenters and a specific Massachusetts live theater or musical production. The office  
118 shall review the completed applications and determine whether it meets the requisite criteria and  
119 qualifications for the initial certification for the production and/or presentation. If the initial  
120 certification is granted, the office shall issue a notice of initial certification of the eligible theater



121 production and/or presentation to the theater production company, co-producer or presenter and  
122 to the commissioner. The notice shall state that, after appropriate review, the initial application  
123 meets the appropriate criteria for conditional eligibility. The notice of initial certification will  
124 provide a unique identification number for the production/presentation and is only a statement of  
125 conditional eligibility for the production/presentation and, as such, does not grant or convey any  
126 Massachusetts tax benefits.

127 (10) Upon completion of an eligible theater production, the applicant or applicants shall  
128 properly prepare, sign and submit to the office an application for final certification of the eligible  
129 theater production. The final application shall also contain a cost report and an “accountant’s  
130 certification.” The office and commissioner may rely without independent investigation, upon  
131 the accountant’s certification, in the form of an opinion, confirming the accuracy of the  
132 information included in the cost report. Upon review of a duly completed and filed application  
133 and upon no later than thirty (30) days of submission thereof, the commissioner will make a  
134 determination pertaining to the final certification of the eligible theater production and the  
135 resultant tax credits.

136 (11) Upon completion of an eligible theater production, the applicant or applicants shall  
137 deposit an amount equal to 15% of the tax credits received pursuant to this chapter into the  
138 Massachusetts Cultural Council Facilities Fund. The Massachusetts Cultural Council shall use  
139 these funds to address issues related to the workforce development and sustainability of the  
140 Massachusetts live theater industry.

141 (12) Upon determination that the company qualifies for final certification and the  
142 resultant tax credits, the commissioner shall issue to the company: (1) an eligible theater

143 production certificate; and (2) a tax credit certificate in an amount in accordance with this section  
144 (b) hereof. A musical and theatrical production company is prohibited from using state funds,  
145 state loans or state guaranteed loans to qualify for the live theater infrastructure tax credit. All  
146 documents that are issued by the office pursuant to this section shall reference the identification  
147 number that was issued to the production as part of its initial certification.

148 (13) The Massachusetts office of travel and tourism, in consultation as needed with the  
149 commissioner of revenue, shall promulgate such rules and regulations as are necessary to carry  
150 out the intent and purposes of this chapter in accordance with the general guidelines provided  
151 herein for the certification of the production and the resultant production credit.

152 (14) If information comes to the attention of the Massachusetts Office of Travel and  
153 Tourism that is materially inconsistent with representations made in an application, the office  
154 may deny the requested certification. In the event that tax credits or a portion of tax credits are  
155 subject to recapture for ineligible costs and such tax credits have been transferred, assigned  
156 and/or allocated, the state will pursue its recapture remedies and rights against the applicant of  
157 the theater production tax credits. No redress shall be sought against assignees, sellers,  
158 transferees or allocates of such credits.

159 (15) No credits shall be issued on or after January 1, 2022 unless the production has  
160 received initial certification under this section prior to January 1, 2022.

161 SECTION 2. Chapter 63 of the General Laws, as appearing in the 2008 Official Edition,  
162 is further amended by adding the following section:

163 Section 38GG. There shall be established a live theater tax credit program under which a  
164 live theater company doing business with a Massachusetts based theater venue, theater company,

165 theater presenter or producer may be eligible. The credit may be claimed against the taxes due  
166 pursuant to this chapter or Chapter 62. The credit shall be established to support the expansion of  
167 pre-Broadway, pre off-Broadway live theater, Broadway tour launches and World Premieres and  
168 shall assist in the development of long run show development and growth.

169 (a) As used in this section the following words shall, unless the context clearly requires  
170 otherwise, have the following meanings:

171 “Commissioner” means the commissioner of revenue.

172 “Company” means a live theater company, however organized.

173 “Eligible theater production” means a live stage musical or theatrical production or tour  
174 being presented in a qualified production facility, as defined in this chapter that is either: (a) a  
175 Pre-Broadway production, or (b) a pre off-Broadway production, or (c) a Broadway Tour Launch  
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177 “Eligible theater production certificate” means a certificate issued by the Massachusetts  
178 Office of Travel and Tourism certifying that the production is an eligible theater production that  
179 meets the guidelines of this chapter.

180 “Advertising and public relations expenditure” means costs incurred within the state by  
181 the Eligible theater productions for goods or services related to the marketing, public relations,  
182 creation and placement of print, electronic, television, billboards and other forms of advertising  
183 to promote the Eligible theater production.

184 “Office” means the Massachusetts office of travel and tourism.

185 "Payroll" means all salaries, wages, fees, and other compensation wages including, but  
186 not limited to, taxes, benefits, and any other consideration incurred or paid to talent and non-  
187 talent employees of the applicant who are residents of the commonwealth of Massachusetts for  
188 services rendered to and on behalf of an eligible theater production. The expenditure shall be  
189 incurred or paid by the applicant for services related to any portion of an eligible theater  
190 production from its pre-production stages, including, but not limited to, (a) the writing of the  
191 script, (b) casting, (c) hiring of service providers, (d) purchases from vendors, (e) marketing, (f)  
192 advertising, (g) public relations, (h) load in, (i) rehearsals, (j) performances, (k) other eligible  
193 theater production related activities, (l) load out; provided further, said labor expenditure shall be  
194 directly attributable to the eligible theater production and shall be limited to the first \$100,000 of  
195 wages incurred or paid to each employee of an eligible theater production in each tax year.

196 "Pre-Broadway Production" means a live stage production that, in its original or adaptive  
197 version, is performed in a qualified production facility having a presentation scheduled for New  
198 York City's Broadway theater district within (12) months after its Massachusetts presentation.

199 "Pre-Off Broadway Production" means a live stage production that, in its original or  
200 adaptive version, is performed in a qualified production facility having a presentation scheduled  
201 for New York City's Off-Broadway's theater district within (12) months after its Massachusetts  
202 presentation.

203 "Broadway Tour Launch" means a live stage production that, in its original or adaptive  
204 version, is performed in a qualified production facility that was originally presented in New York  
205 City's Broadway theater district and opens its US tour in Massachusetts.

206           “Production and Performance Expenditures” means a contemporaneous exchange of cash  
207 or cash equivalent for goods or services related to development, production, performance or  
208 operating expenditures incurred in this state for a qualified theater production including, but not  
209 limited to, expenditures for design, construction and operation, including sets, special and visual  
210 effects, costumes, wardrobes, make-up, accessories, costs associated with sound, lighting,  
211 staging, payroll, transportation expenditures, advertising and public relations expenditures,  
212 facility expenses, rentals, per diems, accommodations and other related costs.

213           “Qualified Production Facility” means a facility located in the State of Massachusetts in  
214 which live theatrical productions are, or are intended to be, exclusively presented that contains at  
215 least one stage, a seating capacity of three hundred fifty (350) or more seats, and dressing rooms,  
216 storage areas, and other ancillary amenities necessary for the Eligible theater production.

217           “Massachusetts Office of Travel and Tourism” means the office within the secretariat of  
218 economic development that has been established in order to market Massachusetts as a leisure  
219 travel destination in order to generate state and local tax revenues, create jobs, and support  
220 travel-related businesses.

221           “Transportation expenditures” means expenditures for the packaging, crating, and  
222 transportation both to the state for use in a qualified theater production of sets, costumes, or other  
223 tangible property constructed or manufactured out of state, and/or from the state after use in a  
224 qualified theater production of sets, costumes, or other tangible property constructed or  
225 manufactured in this state and the transportation of the cast and crew to and from the state. Such  
226 term shall include the packaging, crating, and transporting of property and equipment used for  
227 special and visual effects, sound, lighting, and staging, costumes, wardrobes, make-up and

228 related accessories and materials, as well as any other performance or production-related  
229 property and equipment.

230 “World Premiere” means a live stage production performed in a qualified production  
231 facility of an original work which has never been commercially presented in public before.

232 (b) Any person, firm, partnership, trust, estate or other entity that receives an eligible  
233 theater production certificate shall be allowed a tax credit equal to thirty-five percent (35%) of  
234 production and performance expenditures which shall consist of payroll and twenty –five percent  
235 (25%) of the production and performance expenditures and transportation expenditures for the  
236 eligible theater production and to be computed as provided in this chapter against a tax imposed  
237 by this chapter. Said credit shall not exceed five million dollars (\$5,000,000) and shall be limited  
238 to certified production cost directly attributable to activities in the state and transportation  
239 expenditures defined above. The total production budget shall be a minimum of one hundred  
240 thousand dollars (\$100,000).

241 (c) No more than five million dollars (\$5,000,000) in total may be issued for any tax year  
242 for musical and theatrical production tax credits pursuant to this chapter or chapter 62.

243 (d) The tax credit shall be allowed against the tax for the taxable period in which the  
244 credit is earned and can be carried forward for not more than five (5) succeeding tax years.

245 (e) If the company has not claimed the tax credits in whole or part, taxpayers eligible for  
246 the tax credits may assign, transfer or convey the tax credits, in whole or in part, by sale or  
247 otherwise to any individual or entity and such assignee of the tax credits that have not claimed  
248 the tax credits in whole or part may assign, transfer or convey the tax credits, in whole or in part,  
249 by sale or otherwise to any individual or entity. The assignee of the tax credits may use acquired

250 credits to offset up to one hundred percent (100%) of the tax liabilities otherwise imposed  
251 pursuant to this chapter or Chapter 62, as appropriate. The assignee may apply the tax credit  
252 against taxes imposed on the assignee for not more than three (3) succeeding tax years. The  
253 assignor shall perfect the transfer by notifying the commissioner of revenue, in writing, within  
254 thirty (30) calendar days following the effective date of the transfer and shall provide any  
255 information as may be required by the commissioner to administer and carry out the provisions  
256 of this section.

257 (f) For purposes of this chapter, any assignment or sales proceeds received by the  
258 assignor for its assignment or sale of the tax credits allowed pursuant to this section and  
259 subsection (t) of section 6 of Chapter 62 shall be exempt from this title.

260 (g) In the case of a corporation, this credit is only allowed against the tax of a corporation  
261 included in a consolidated return that qualifies for the credit and not against the tax of other  
262 corporations that may join in the filing of a consolidated tax return, provided, however, that in  
263 the case of a corporation that files a consolidated return with one or more other corporations with  
264 operations in Massachusetts, the credit will be allowed to be included in a consolidated return  
265 with respect to such corporations with operations in Massachusetts only.

266 (h) The applicant or applicants shall properly prepare, sign and submit to the  
267 Massachusetts office of travel and tourism an application for initial certification of the theater  
268 production. The application shall include such information and data as the office deems  
269 reasonably necessary for the proper evaluation and administration of said application, including,  
270 but not limited to, any information about the theater production company or their related  
271 partners/presenters and a specific Massachusetts live theater or musical production. The office

272 shall review the completed applications and determine whether it meets the requisite criteria and  
273 qualifications for the initial certification for the production and/or presentation. If the initial  
274 certification is granted, the office shall issue a notice of initial certification of the eligible theater  
275 production and/or presentation to the theater production company, co-producer or presenter and  
276 to the commissioner. The notice shall state that, after appropriate review, the initial application  
277 meets the appropriate criteria for conditional eligibility. The notice of initial certification will  
278 provide a unique identification number for the production/presentation and is only a statement of  
279 conditional eligibility for the production/presentation and, as such, does not grant or convey any  
280 Massachusetts tax benefits.

281 (i) Upon completion of an eligible theater production, the applicant or applicants shall  
282 properly prepare, sign and submit to the office an application for final certification of the eligible  
283 theater production. The final application shall also contain a cost report and an “accountant’s  
284 certification.” The office and commissioner may rely without independent investigation, upon  
285 the accountant’s certification, in the form of an opinion, confirming the accuracy of the  
286 information included in the cost report. Upon review of a duly completed and filed application  
287 and upon no later than thirty (30) days of submission thereof, the commissioner will make a  
288 determination pertaining to the final certification of the eligible theater production and the  
289 resultant tax credits.

290 (j) Upon determination that the company qualifies for final certification and the resultant  
291 tax credits, the commissioner shall issue to the company: (1) an eligible theater production  
292 certificate; and (2) a tax credit certificate in an amount in accordance with this section (b) hereof.  
293 A musical and theatrical production company is prohibited from using state funds, state loans or  
294 state guaranteed loans to qualify for the live theater infrastructure tax credit. All documents that



295 are issued by the office pursuant to this section shall reference the identification number that was  
296 issued to the production as part of its initial certification.

297 (k) Upon completion of an eligible theater production, the applicant or applicants shall  
298 deposit an amount equal to 15% of the tax credits received pursuant to this chapter into the  
299 Massachusetts Cultural Council Facilities Fund. The Massachusetts Cultural Council shall use  
300 these funds to address issues related to the workforce development and sustainability of the  
301 Massachusetts live theater industry.

302 (l) The Massachusetts office of travel and tourism, in consultation as needed with the  
303 commissioner of revenue, shall promulgate such rules and regulations as are necessary to carry  
304 out the intent and purposes of this chapter in accordance with the general guidelines provided  
305 herein for the certification of the production and the resultant production credit.

306 (m) If information comes to the attention of the Massachusetts Office of Travel and  
307 Tourism that is materially inconsistent with representations made in an application, the office  
308 may deny the requested certification. In the event that tax credits or a portion of tax credits are  
309 subject to recapture for ineligible costs and such tax credits have been transferred, assigned  
310 and/or allocated, the state will pursue its recapture remedies and rights against the applicant of  
311 the theater production tax credits. No redress shall be sought against assignees, sellers,  
312 transferees or allocates of such credits.

313 (n) No credits shall be issued on or after January 1, 2022 unless the production has  
314 received initial certification under this section prior to January 1, 2022.