

HOUSE No. 3347

The Commonwealth of Massachusetts

PRESENTED BY:

Angelo M. Scaccia

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 the film tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Angelo M. Scaccia</i>	<i>14th Suffolk</i>	<i>1/20/2017</i>

HOUSE No. 3347

By Mr. Scaccia of Boston, a petition (accompanied by bill, House, No. 3347) of Angelo M. Scaccia relative to certain tax exemptions for motion picture productions. Revenue.

The Commonwealth of Massachusetts

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

An Act relative to the film tax credit.

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. Notwithstanding any general or special law to the contrary, the
2 department of revenue shall not accept any applications for exemptions from the sales tax from a
3 motion picture production company under subsection (ww) of section 6 of chapter 64H after
4 June 30, 2018.

5 SECTION 2. Notwithstanding any general or special law to the contrary, the
6 department of revenue shall not allow a credit under subsection (l) of section 6 of chapter 62 or
7 under section 38X of chapter 63 for any total aggregate payroll or production expense, as those
8 terms are used in subsection (l) of section 6 of chapter 62 and in section 38X of chapter 63,
9 incurred after June 30, 2019."