HOUSE DOCKET, NO. 2797 FILED ON: 1/17/2019

HOUSE . . . . . No. 2507

The Commonwealth of Massachusetts

PRESENTED BY:

Daniel J. Hunt

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 open spaces and tax incentives.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
Daniel J. Hunt	*13th Suffolk*	*1/17/2019*
Daniel R. Cullinane	*12th Suffolk*	*2/1/2019*

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By Mr. Hunt of Boston, a petition (accompanied by bill, House, No. 2507) of Daniel J. Hunt and Daniel R. Cullinane relative to providing incentives for businesses to remove billboards, signs, and other advertising devices. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. *3325* OF 2017-2018.]

The Commonwealth of Massachusetts

In the One Hundred and Ninety-First General Court
(2019-2020)

An Act relative to open spaces and tax incentives.

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

SECTION 1. Chapter 63 of the General Laws is hereby amended by inserting after section 38HH, as inserted by section 65 of chapter 287 of the acts of 2015, the following section:

Section 38II. (a) The purpose of this section shall be to provide incentives for business to remove billboards, signs, and other advertising devices, hereinafter referred to as billboards, that detract from or prohibit the full utilization of open space.

(b) There is hereby established a Massachusetts open space protection tax credit. The total of all tax credits available to an individual taxpayer pursuant to this section shall not exceed $50,000 in any 1 tax year. A business that agrees to remove a billboard shall be allowed a credit, to be computed as hereinafter provided, against taxes owed to the commonwealth under this

chapter or other applicable law. For the purposes of this section, “businesses” shall include professions, sole proprietorships, trades, businesses or partnerships.

(c) The credit allowed under this chapter shall be equal to 75 per cent of the costs associated with removing the billboard, as well as up to 50 per cent of the estimated net earnings lost due to the removal of the billboard, with a maximum credit of $50,000 per business in any 1 fiscal year. The department, in consultation with the outdoor advertising board, shall determine the criteria for eligibility for the credit, and such criteria shall be set forth in regulations promulgated under this section.

(d) The department shall issue a certification to the taxpayer after the taxpayer submits documentation as required by the department. The certification shall be acceptable as proof that the expenditures and estimated foregone revenue related to the removal of a billboard for the purposes of the credit allowed under this section.

(d) The credit allowed in this chapter for any taxable year shall not reduce the excise to less than the minimum amount due under this chapter.

(e) Open space protection tax credits allowed to a business under this section shall be allowed for the taxable year in which the program is implemented. A taxpayer allowed a credit under this section for a taxable year may carry over and apply against the taxpayer's tax liability in any of the succeeding 3 taxable years, the portion, as reduced from year to year, of those credits which exceed the tax for the taxable year.

(f) The department, in consultation with the outdoor advertising board, shall promulgate regulations to implement the requirements of this section.

SECTION 2. Section 29 of chapter 93 of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by inserting after the first sentence the following 2 sentences:- For the purposes of this section, a public park or reservation shall include a parkway under the jurisdiction of the department of conservation and recreation. Such rules and regulations shall require that said billboards, signs, and other advertising devices: (i) shall not be located within 500 feet of a public park or reservation; (ii) shall not obstruct the view of any location listed on the national register of historic places; (iii) shall be restricted on particular premises as necessary to promote the protection of open space; and (iv) shall be limited in number such that no single person may receive a permit, license or other authorization to construct or maintain more than 100.

SECTION 3. Section 32 of said chapter 93, as so appearing, is hereby amended by inserting after the word “way”, in line 6, the following words:- ; provided, however, that sections 29 to 31, inclusive, and section 33 shall apply to the Massachusetts Bay Transportation Authority.