

HOUSE No. 2629

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:

Angelo M. Scaccia

DISTRICT/ADDRESS:

14th Suffolk

HOUSE No. 2629

By Mr. Scaccia of Boston, a petition (accompanied by bill, House, No. 2629) of Angelo M. Scaccia relative to certain tax exemptions for motion picture productions. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 3347 OF 2017-2018.]

The Commonwealth of Massachusetts

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

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 department
2 of revenue shall not accept any applications for exemptions from the sales tax from a motion
3 picture production company under subsection (ww) of section 6 of chapter 64H after June 30,
4 2020.

5 SECTION 2. Notwithstanding any general or special law to the contrary, the department
6 of revenue shall not allow a credit under subsection (l) of section 6 of chapter 62 or under section
7 38X of chapter 63 for any total aggregate payroll or production expense, as those terms are used
8 in subsection (l) of section 6 of chapter 62 and in section 38X of chapter 63, incurred after June
9 30, 2021."