

**HOUSE . . . . . No. 2875**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Daniel M. Donahue***

*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 increasing economic development and business opportunity in the design and manufacture of video games through the use of tax credits.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Daniel M. Donahue</i>	<i>16th Worcester</i>	<i>1/29/2021</i>
<i>James J. O'Day</i>	<i>14th Worcester</i>	<i>2/26/2021</i>
<i>Carlos González</i>	<i>10th Hampden</i>	<i>2/26/2021</i>
<i>Michael J. Soter</i>	<i>8th Worcester</i>	<i>2/26/2021</i>
<i>Marcos A. Devers</i>	<i>16th Essex</i>	<i>3/6/2021</i>
<i>Carolyn C. Dykema</i>	<i>8th Middlesex</i>	<i>3/3/2021</i>
<i>Nika C. Elugardo</i>	<i>15th Suffolk</i>	<i>2/26/2021</i>
<i>Daniel J. Ryan</i>	<i>2nd Suffolk</i>	<i>3/1/2021</i>
<i>Paul A. Schmid, III</i>	<i>8th Bristol</i>	<i>3/5/2021</i>

**HOUSE . . . . . No. 2875**

By Mr. Donahue of Worcester, a petition (accompanied by bill, House, No. 2875) of Daniel M. Donahue and others relative to income tax credits for the design and manufacture of video games. Revenue.

**The Commonwealth of Massachusetts**

**In the One Hundred and Ninety-Second General Court  
(2021-2022)**

An Act relative to increasing economic development and business opportunity in the design and manufacture of video games through the use of tax credits.

*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 2010 Official  
2 Edition, is further amended in section (1)(1) by adding at line 428 the following two paragraphs:

3 "Video games" means interactive software that (a) is produced for distribution on or  
4 accessed via electronic media, including without limitation software that may be accessed via or  
5 downloaded from the Internet or mobile networks and software that is distributed on optical  
6 media, or embedded in, or downloadable to electronic devices, including without limitation  
7 mobile phones, portable game systems and personal digital assistants (PDAs); (b) users may  
8 interact with via an electronic device, which may include without limitation a computer, a game  
9 system, a mobile phone, and a personal digital assistant (PDA), in order to achieve a goal or set  
10 of goals; and (c) include an appreciable quantity of text, sound, fixed images, animated images,  
11 and/or 3-D geometry. Permissible examples of video games are massive multiplayer online  
12 games, casual games, console games, virtual worlds, computer games, and mobile games.

13 "Video games" shall not include products intended to facilitate gambling in any direct or indirect  
14 manner, including without limitation Internet gambling websites, video slot machines and video  
15 poker machines.

16 "Video game production company" means a company including its subsidiaries engaged  
17 in the business of producing video games. The term "video game production company" shall not  
18 mean or include any company which is more than 25 per cent owned, affiliated, or controlled, by  
19 any company or person which is in default on a loan made by the Commonwealth or a loan  
20 guaranteed by the Commonwealth.

21 Section 2: Section 6 of Chapter 62 of the General Laws, as appearing in the 2008 Official  
22 Edition, is further amended in section (1)(1) by adding at line 429 after "motion picture" the  
23 following term: ", or video games," .

24 Section 3: Section 6 of Chapter 62 of the General Laws, as appearing in the 2008 Official  
25 Edition, is further amended in section (1)(1) by adding at line 431 after "motion picture" the  
26 following term: ", or video game," .

27 Section 4: Section 6 of Chapter 62 of the General Laws, as appearing in the 2008 Official  
28 Edition, is further amended in section (1)(1) by adding at line 436 after "motion picture" the  
29 following term: ", or video game," .

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31 Section 5: Section 6 of Chapter 62 of the General Laws, as appearing in the 2008 Official  
32 Edition, is further amended in section (1)(1) by adding at line 444 after "motion picture" the  
33 following term: ", or video game," .

34           Section 6: Section 6 of Chapter 62 of the General Laws, as appearing in the 2008 Official  
35 Edition, is further amended in section (1)(2) by adding at line 449 after “motion picture” the  
36 following term: “, or video games,” .

37           Section 7: Section 6 of Chapter 62 of the General Laws, as appearing in the 2008 Official  
38 Edition, is further amended in section (1)(2) by adding at line 452 after “motion picture” the  
39 following term: “, or video games,” .

40           Section 8: Section 6 of Chapter 62 of the General Laws, as appearing in the 2008 Official  
41 Edition, is further amended in section (1)(2) by adding at line 455 after “motion picture  
42 production company” the following term: “, or video game production company,” .

43           Section 9: Section 6 of Chapter 62 of the General Laws, as appearing in the 2008 Official  
44 Edition, is further amended in section (1)(3) by adding at line 463 after “motion picture” the  
45 following term: “, or video games,” .

46           Section 10: Section 6 of Chapter 62 of the General Laws, as appearing in the 2008  
47 Official Edition, is further amended in section (1)(3) by adding at line 466 after “motion picture”  
48 the following term: “, or video games,” .

49           Section 11: Section 6 of Chapter 62 of the General Laws, as appearing in the 2008  
50 Official Edition, is further amended in section (5)(ii) by adding at line 491 after “motion picture”  
51 the following term: “, or video games,” .

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53           Section 12: Section 38X as appearing in the 2008 Official Edition, is further amended in  
54 subsection (a) by adding at line 21 the following two paragraphs:

55 "Video games" means interactive software that (a) is produced for distribution on or  
56 accessed via electronic media, including without limitation software that may be accessed via or  
57 downloaded from the Internet or mobile networks and software that is distributed on optical  
58 media, or embedded in, or downloadable to electronic devices, including without limitation  
59 mobile phones, portable game systems and personal digital assistants (PDAs); (b) users may  
60 interact with via an electronic device, which may include without limitation a computer, a game  
61 system, a mobile phone, and a personal digital assistant (PDA), in order to achieve a goal or set  
62 of goals; and (c) include an appreciable quantity of text, sound, fixed images, animated images,  
63 and/or 3-D geometry. Permissible examples of video games are massive multiplayer online  
64 games, casual games, console games, virtual worlds, computer games, and mobile games.

65 "Video games" shall not include products intended to facilitate gambling in any direct or indirect  
66 manner, including without limitation Internet gambling websites, video slot machines and video  
67 poker machines.

68 "Video Game Production Company", a company including its subsidiaries engaged in the  
69 business of producing video games. The term "video game production company" shall not mean  
70 or include any company which is more than 25 per cent owned, affiliated, or controlled, by any  
71 company or person which is in default on a loan made by the Commonwealth or a loan  
72 guaranteed by the Commonwealth.

73

74 Section 13: Section 38X of Chapter 63 of the General Laws, as appearing in the 2008  
75 Official Edition, is further amended in subsection (a) by adding at line 23 after "motion picture"  
76 the following term: ", or video games," .

77           Section 14: Section 38X of Chapter 63 of the General Laws, as appearing in the 2008  
78 Official Edition, is further amended in subsection (a) by adding at line 25 after “motion picture”  
79 the following term: “, or video game,” .

80           Section 15: Section 38X of Chapter 63 of the General Laws, as appearing in the 2008  
81 Official Edition, is further amended in subsection (a) by adding at line 29 after “motion picture”  
82 the following term: “, or video games,” .

83           Section 16: Section 38X of Chapter 63 of the General Laws, as appearing in the 2008  
84 Official Edition, is further amended in subsection (a) by adding at line 30 after “motion picture”  
85 the following term: “, or video games,” .

86           Section 17: Section 38X of Chapter 63 of the General Laws, as appearing in the 2008  
87 Official Edition, is further amended in subsection (a) by adding at line 37 after “motion picture”  
88 the following term: “, or video games,” .

89           Section 18: Section 38X of Chapter 63 of the General Laws, as appearing in the 2008  
90 Official Edition, is further amended in subsection (b) by adding at line 42 after “motion picture”  
91 the following term: “, or video games,” .

92           Section 19: Section 38X of Chapter 63 of the General Laws, as appearing in the 2008  
93 Official Edition, is further amended in subsection (b) by adding at line 45 after “motion picture”  
94 the following term: “, or video games,” .

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96           Section 20: Section 38X of Chapter 63 of the General Laws, as appearing in the 2008  
97 Official Edition, is further amended in subsection (b) by adding at line 47 after “motion picture  
98 production company” the following term: “, or video game production company,” .

99           Section 21: Section 38X of Chapter 63 of the General Laws, as appearing in the 2008  
100 Official Edition, is further amended in subsection (c) by adding at line 56 after “motion picture”  
101 the following term: “, or video games,” .

102           Section 22: Section 38X of Chapter 63 of the General Laws, as appearing in the 2008  
103 Official Edition, is further amended in subsection (c) by adding at line 59 after “motion picture”  
104 the following term: “, or video games,” .

105           Section 23: Section 38X of Chapter 63 of the General Laws, as appearing in the 2008  
106 Official Edition, is further amended in subsection (e)(2) by adding at line 84 after “motion  
107 picture” the following term: “, or video games,” .