

HOUSE No. 2951

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:
<i>Daniel J. Hunt</i>	<i>13th Suffolk</i>	<i>2/16/2021</i>

HOUSE No. 2951

By Mr. Hunt of Boston, a petition (accompanied by bill, House, No. 2951) of Daniel J. Hunt relative to providing incentives for businesses to remove billboards, signs, and other advertising devices. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2507 OF 2019-2020.]

The Commonwealth of Massachusetts

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

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:

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

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

6 (b) There is hereby established a Massachusetts open space protection tax credit. The
7 total of all tax credits available to an individual taxpayer pursuant to this section shall not exceed
8 \$50,000 in any 1 tax year. A business that agrees to remove a billboard shall be allowed a credit,
9 to be computed as hereinafter provided, against taxes owed to the commonwealth under this

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

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

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

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

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

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

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

41 SECTION 3. Section 32 of said chapter 93, as so appearing, is hereby amended by
42 inserting after the word “way”, in line 6, the following words:- ; provided, however, that sections
43 29 to 31, inclusive, and section 33 shall apply to the Massachusetts Bay Transportation
44 Authority.