The Commonwealth of Massachusetts

PRESENTED BY:

Denise C. Garlick

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 addressing COVID-19 impacts on film production in the Commonwealth.

PETITION OF:

<table>
<thead>
<tr>
<th>NAME:</th>
<th>DISTRICT/ADDRESS:</th>
<th>DATE ADDED:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Denise C. Garlick</td>
<td>13th Norfolk</td>
<td>2/18/2021</td>
</tr>
</tbody>
</table>
An Act addressing COVID-19 impacts on film production in the Commonwealth.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to provide necessary safeguards in the event of a pandemic, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

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. Section 6 of chapter 62 of the General Laws is hereby amended by inserting in paragraph (l)(1) the following definition:-

"Force Majeure", an event or series of events, which are not under the control of the qualified taxpayer, including death, disability, disfigurement or breach by the motion picture director or principal cast member, strike, government regulations, civil disorder, curtailment of transportation facilities, an act of God, including, but not limited to, pandemic, disease, fire, flood, earthquake, storm, hurricane or other natural disaster, labor disruption, terrorist activities or government sanction.

SECTION 2. Section 6 of said chapter 62 is hereby further amended by striking out paragraph (g)(9) and inserting in place thereof the following:-
(9) If a qualified production is not able to complete production within a consecutive 12-month period or incurs related eligible hiatus production costs or there is a delay in the issuance of a credit certification due to a Force Majeure, the Massachusetts Film Office may grant extensions with the submission of a document verifying such event.

SECTION 3. The department of revenue shall promulgate regulations necessary to implement this act.