

# HOUSE . . . . . No. 4789

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## The Commonwealth of Massachusetts

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HOUSE OF REPRESENTATIVES, June 24, 2024.

The committee on Ways and Means, to whom was referred the Bill relative to strengthening Massachusetts' economic leadership (House, No. 4722), reports recommending that the same ought to pass with an amendment substituting therefor the accompanying bill (House, No. 4789) [Bond Issue: General Obligation Bonds: \$2,860,000,000.00].

For the committee,

AARON MICHLEWITZ.

**HOUSE . . . . . No. 4789**

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**The Commonwealth of Massachusetts**

**In the One Hundred and Ninety-Third General Court  
(2023-2024)**

An Act relative to strengthening Massachusetts’ economic leadership.

*Whereas*, The deferred operation of this act would tend to defeat its purpose, which is to forthwith finance improvements to the commonwealth’s economic infrastructure, drive industry innovation, and promote economic opportunity and job creation, 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:*

1           SECTION 1. To provide for a program of community development, economic  
2 opportunities, support for local governments, increased industry innovation, job creation and the  
3 promotion of economic reinvestment through the funding of infrastructure improvements the  
4 sums set forth in sections 2 to 2C, inclusive, for the several purposes and subject to the  
5 conditions specified in this act, are hereby made available, subject to the laws regulating the  
6 disbursement of public funds. These sums shall be in addition to any amounts previously  
7 authorized and made available for the purposes of those items. The sums set forth in sections 2 to  
8 2B, inclusive, shall be made available until June 30, 2029. The sums set forth in section 2C shall  
9 be made available until June 30, 2034.

10           SECTION 2.

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EXECUTIVE OFFICE OF ECONOMIC DEVELOPMENT

*Office of the Secretary*

7002-1352 For a grant program to coastal communities to be administered by the seaport economic council established by Executive Order No. 564; provided, that funding shall be used for community planning and investment activities that stimulate economic development and create jobs in the maritime economy sector, and to construct, improve, repair, maintain and protect coastal assets that are vital to achieving these goals; and provided further, that the planning, prioritization, selection and implementation of projects shall consider climate change impacts in furtherance of the goals of climate change mitigation and adaptation consistent with the integrated state hazard mitigation and climate change adaptation plan..... \$100,000,000

7002-1522 For grants administered by Massachusetts Technology Development Corporation established in section 2 of chapter 40G of the General Laws, and doing business as MassVentures; provided, that such grants shall be made on a competitive basis to growing Massachusetts-based companies commercializing technologies developed with assistance of a Small Business Innovation Research or Small Business Technology Transfer grant from a federal agency, including, but not limited to, the United States Department of Defense, the United States Department of Energy or the National Science Foundation.....\$25,000,000

7002-1523 For grants administered by Massachusetts Technology Development Corporation established in section 2 of chapter 40G of the General Laws, and doing business as MassVentures; provided, that such grants shall be made on a competitive basis to Massachusetts-based companies in support of agricultural biotechnology or non-therapeutic biomanufacturing technologies developed with assistance of a Small Business Innovation Research or Small

33 Business Technology Transfer grant from a federal agency, including, but not limited to, the  
34 United States Department of Energy, the United States Department of Agriculture, the United  
35 States Food and Drug Administration or the National Science Foundation.....\$5,000,000

36 7002-8003 For the Massachusetts Technology Park Corporation established in section  
37 3 of chapter 40J of the General Laws for matching grants that support agricultural biotechnology  
38 or non-therapeutic biomanufacturing among private entities, institutions of higher education,  
39 non-profits and other public or quasi-public entities located in the commonwealth; provided, that  
40 grants shall be awarded and administered consistent with the strategic goals and priorities of the  
41 Massachusetts advanced manufacturing collaborative established in section 10B of chapter 23A  
42 of the General Laws; and provided further, that grants shall be awarded in a manner that  
43 promotes geographic, social and economic equity.....\$5,000,000

44 7002-8039 For the Scientific and Technology Research and Development Matching  
45 Grant Fund established in section 4G of chapter 40J of the General Laws.....\$95,000,000

46 7002-8044 For a program to be administered by the Massachusetts Development  
47 Finance Agency for site assembly, site assessment, predevelopment permitting and other  
48 predevelopment and marketing activities that enhance a site’s readiness for commercial,  
49 industrial or mixed-use development; provided, that a portion of the funds may be used to  
50 facilitate the expansion or replication of successful industrial parks and to support the  
51 revitalization of downtown centers..... \$3,000,000

52 7002-8046 For the Massachusetts Growth Capital Corporation established pursuant to  
53 section 2 of chapter 40W of the General Laws for a program to provide matching grants to  
54 community development financial institutions certified by the United States Treasury or

55 community development corporations certified under chapter 40H of the General Laws to enable  
56 them to leverage federal or private investments for the purpose of making loans to small  
57 businesses; provided, that such programs shall prioritize socially or economically disadvantaged  
58 businesses, which may include, but shall not be limited to, minority-owned, women-owned,  
59 veteran-owned or immigrant-owned small businesses, that have historically faced obstacles to  
60 accessing capital..... \$35,000,000

61           7002-8053    For the Brownfields Redevelopment Fund established in section 29A of  
62 chapter 23G of the General Laws..... \$30,000,000

63           7002-8054    For the Massachusetts Growth Capital Corporation established in section 2  
64 of chapter 40W of the General Laws, in consultation with the microbusiness development center  
65 within the Massachusetts office of business development, to provide grants to low- and  
66 moderate-income entrepreneurs to acquire, expand, improve or lease a facility, to purchase or  
67 lease equipment or to meet other capital needs of a business with not more than 20 employees  
68 and annual revenues not exceeding \$2,500,000, including alternative energy generation projects;  
69 provided, that preference shall be given to businesses located in low-income or moderate-income  
70 areas or socially or economically disadvantaged businesses, which shall include, but shall not be  
71 limited to, minority-owned, women-owned, immigrant-owned or veteran-owned businesses; and  
72 provided further, that grants shall be awarded in a manner that promotes geographic  
73 equity.....\$10,000,000

74           7002-8056    For a competitive grant program administered by the office of travel and  
75 tourism; provided, that funds may be used to improve facilities and destinations visited by in-  
76 state and out-of-state travelers to increase visitation, entice repeat visitation and promote the

77 direct and indirect economic impacts of the tourism industry in all regions of the commonwealth;  
 78 provided further, that grants shall support the design, repair, renovation, improvement, expansion  
 79 and construction of facilities owned by municipalities or non-profit entities; provided further,  
 80 that in evaluating grant applications, priority shall be given to projects located in state-designated  
 81 cultural districts and projects that promote nature-based, agricultural and other forms of rural  
 82 tourism; provided further, that all grantees to improve facilities and destinations visited by in-  
 83 state and out-of-state travelers shall provide a match based on a graduated formula determined by  
 84 the office of travel and tourism; provided further, that grant recipients shall be required to  
 85 measure and report on return-on-investment data after the expenditure of grant funds; provided  
 86 further, that grants shall be awarded in a manner that promotes geographic equity; and provided  
 87 further, that a portion of the funding may be used to make capital investments that support the  
 88 commemoration of the 250th anniversary of the founding of the United States..... \$40,000,000

89           7002-8057   For the Commonwealth Zoological Corporation established in section 2 of  
 90 chapter 92B of the General Laws, for costs associated with the preparation of plans, studies and  
 91 specifications, repairs, construction, renovations, improvements, maintenance, asset management  
 92 and demolition and other capital improvements including those necessary for the operation of  
 93 facilities operated by Zoo New England, including the Franklin Park Zoo and the Walter D.  
 94 Stone Memorial Zoo..... \$15,000,000

95           7002-8058   For the Massachusetts Broadband Incentive Fund established in section  
 96 6C of chapter 40J of the General Laws, for capital repairs and improvements to broadband  
 97 infrastructure owned by the Massachusetts Technology Park Corporation established in section 3  
 98 of chapter 40J.....\$10,000,000

99           7002-8059    For the Massachusetts Technology Park Corporation established in section  
100 3 of chapter 40J of the General Laws for grant programs that support collaboration among  
101 manufacturers located in the commonwealth and institutions of higher education, non-profits or  
102 other public or quasi-public entities; provided, that eligible grantees shall include, but not be  
103 limited to, participants in the Manufacturing USA institutes, public and private academic  
104 institutions, non-profits and private business entities; provided further, that grant programs  
105 funded from this item shall consider the strategic goals and priorities of the Massachusetts  
106 advanced manufacturing collaborative established in section 10B of chapter 23A of the General  
107 Laws; and provided further, that grants shall be awarded in a manner that promotes geographic,  
108 social, racial, and economic equity.....\$99,000,000

109           7002-8061    For the MassWorks infrastructure program established in section 63 of  
110 chapter 23A of the General Laws.....\$400,000,000

111           7002-8062    For a program to provide assistance to projects that will improve,  
112 rehabilitate or redevelop blighted, abandoned, vacant or underutilized properties to achieve the  
113 public purposes of eliminating blight, increasing housing production, supporting economic  
114 development projects, increasing the number of commercial buildings accessible to persons with  
115 disabilities and conserving natural resources through the targeted rehabilitation and reuse of  
116 vacant and underutilized property; provided, that such assistance shall take the form of a grant or  
117 a loan provided to a municipality or other public entity, a community development corporation,  
118 non-profit entity or for-profit entity; provided further, that eligible uses of funding shall include,  
119 but not be limited to: (i) improvements and additions to or alterations of structures and other  
120 facilities necessary to comply with requirements of building, fire or other life safety codes and  
121 regulations pertaining to accessibility for persons with disabilities, where such code or regulatory

122 compliance is required in connection with a new commercial, residential or civic use of such  
123 structure or facility; and (ii) the targeted removal of existing underutilized structures or facilities  
124 to create or activate publicly-accessible recreational or civic spaces; provided further, that  
125 financial assistance offered pursuant to this line item may be administered by the executive  
126 office of economic development through a contract with the Massachusetts Development  
127 Finance Agency established in section 2 of chapter 23G of the General Laws; provided further,  
128 that the executive office or the Massachusetts Development Finance Agency may establish  
129 additional program requirements through regulations or policy guidelines; provided further, that  
130 funding shall be awarded on a competitive basis in accordance with such program requirements;  
131 provided further, that financial assistance offered pursuant to this item shall be awarded, to the  
132 extent feasible, in a manner that reflects geographic and demographic diversity and social, racial  
133 and economic equity within the commonwealth; and provided further, that program funds may  
134 be used for the reasonable costs of administering the program not to exceed 5 per cent of the total  
135 assistance made during the fiscal year.....\$40,000,000

136           7002-8066   For a capital grant program to be administered by the executive office of  
137 economic development, in consultation with the executive office for administration and finance,  
138 to provide grants to support large, transformational projects to drive economic growth; provided,  
139 that such program may be known as Mass Impact.....\$250,000,000

140           7002-8068   For the rural development program established in section 66A of chapter  
141 23A of the General Laws.....\$100,000,000

142           7002-8069   For a capital grant program to be administered by the executive office of  
143 economic development to provide grants or other financial assistance to private businesses that



144 are constructing or expanding commercial, industrial or manufacturing facilities in the  
145 commonwealth which may include, but are not limited to: (i) the construction or expansion of  
146 facilities in a manner that eliminates or minimizes the use of fossil-fuel heating and cooling  
147 equipment or incorporates other decarbonization measures that would not otherwise be  
148 incorporated into the facility design; (ii) the integration of design features that make a facility  
149 more resilient to the impacts of climate change, where such design features would not otherwise  
150 be economically feasible; or (iii) capital investments that support the creation of a significant  
151 number of new jobs in the commonwealth; provided, that the secretary of economic development  
152 shall promulgate program guidelines around the administration of the program, which may  
153 include administering the program through a contract with the Massachusetts Development  
154 Finance Agency or other appropriate quasi-governmental agency.....\$25,000,000

155           7002-8070     For a capital grant program to be administered by the Massachusetts  
156 Technology Park Corporation established in chapter 40J of the General Laws, to support the  
157 adoption and application of artificial intelligence capabilities to public policy problems and to  
158 leverage emerging artificial intelligence technologies to advance the commonwealth’s lead in  
159 technology sectors including, but not limited to, life sciences, healthcare and hospitals, financial  
160 services, advanced manufacturing, robotics and education; provided, that grants shall support  
161 capital expenses related to activities that leverage emerging artificial intelligence technologies to  
162 advance the commonwealth’s lead in such technology sectors; provided further, that grants shall  
163 be awarded and administered consistent with the strategic goals and priorities of the AI Strategic  
164 Task Force established by Executive Order No. 628; and provided further, that funds shall be  
165 used to support the incubation of artificial intelligence firms, advance the adoption of artificial

166 intelligence technologies and support artificial intelligence software and hardware technology  
167 development and commercialization activities.....\$100,000,000

168           7002-8072    For a competitive program administered by the Massachusetts Technology  
169 Park Corporation established in chapter 40J of the General Laws to provide grants or other  
170 financial assistance for infrastructure support for industry-led consortia focused on advancing the  
171 commonwealth’s global leadership and growing jobs in key emerging technology sectors  
172 including, but not limited to, quantum information sciences and technology, bioindustrial  
173 manufacturing and non-therapeutic biomanufacturing, which may include alternative proteins,  
174 which are proteins created from plant-based, fermented or cell-cultured inputs and processes to  
175 create foods that share sensory characteristics that are consistent with conventional meat and  
176 dairy; provided, that grants shall support the development, demonstration, deployment and  
177 commercialization of technology in said key emerging technology sectors; and provided further,  
178 that funds shall be expended for infrastructure that supports training, company incubation and  
179 acceleration, technology testing and evaluation and other commercial and economic  
180 development needs.....\$75,000,000

181           7002-8074    For a competitive program administered by the Massachusetts Technology  
182 Park Corporation established in chapter 40J of the General Laws to provide grants or other  
183 financial assistance to support research and development of robotics technology, including but  
184 not limited to, robotics incubation, testing, training, workforce development, research and  
185 development and commercialization activities; provided, that grants may be made to non-profits,  
186 public or private universities or private business entities.....\$25,000,000

187           SECTION 2A.

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EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

*Office of the Secretary*

0640-0308 For the Massachusetts Cultural Facilities Fund established in section 42 of chapter 23G of the General Laws for the acquisition, design, construction, repair, renovation, rehabilitation or other capital improvement or deferred maintenance to a cultural facility.....\$50,000,000

1100-2520 For grants or other financial assistance to cities, towns, regional organizations whose membership is exclusively composed of municipal governments, municipal redevelopment authorities or agencies or quasi-governmental agencies to support economic development in the commonwealth, including efforts that support workforce development, higher education, tourism and arts and culture; provided, that purposes may include, but shall not be limited to, planning and studies, preparation of plans and specifications, site assembly and preparation, dispositions, acquisitions, repairs, renovations, improvements, construction, demolition, remediation, modernization and reconstruction of facilities, infrastructure, equipment and other capital assets, technical assistance and information technology equipment and infrastructure.....\$100,000,000

1100-2521 For the Massachusetts Educational Financing Agency established in section 4 of chapter 15C of the General Laws to assist students, their parents and others responsible for paying the costs of education as well as assisting institutions of higher education in supporting access to affordable higher education opportunities.....\$85,000,000

*Board of Library Commissioners*

209           7000-9093     For a municipal grant program to support cities and towns for approved  
210 public library projects pursuant to sections 19G to 19J, inclusive, of chapter 78 of the General  
211 Laws; provided, that grants may be awarded to municipalities submitting applications jointly or  
212 through a regional planning agency..... \$150,000,000

213           SECTION 2B.

214                           SECRETARY OF THE COMMONWEALTH

215                                   *Massachusetts Historical Commission*

216           0526-2013     For a grant program to units of municipal government and to private,  
217 nonprofit organizations for the preservation of historic properties, landscapes and sites; provided,  
218 that such funds shall be awarded in accordance with regulations promulgated by the chair of the  
219 Massachusetts historical commission..... \$8,000,000

220           SECTION 2C.

221                           EXECUTIVE OFFICE OF ECONOMIC DEVELOPMENT

222                                   *Office of the Secretary*

223           7002-0026     For the Massachusetts Life Sciences Investment Fund established in  
224 section 6 of chapter 23I of the General Laws; provided, that not less than \$80,000,000 shall be  
225 expended for expansion of the Manning College of Nursing & Health Sciences facilities at the  
226 University of Massachusetts Boston..... \$580,000,000

227           7002-8077     For the Clean Energy Investment Fund established in section 15 of chapter  
228 23J of the General Laws to promote jobs, economic development and workforce development

229 through capital grants to companies and governmental entities for the purposes of supporting and  
230 stimulating research and development, innovation, manufacturing, commercialization and  
231 deployment of technologies in the commonwealth.....\$200,000,000

232           7002-8078     For the Massachusetts Offshore Wind Industry Investment Trust Fund  
233 established in section 9A of chapter 23J of the General Laws to support the offshore wind  
234 industry and facilitate economic development activity.....\$200,000,000

235           SECTION 3. Section 16G of chapter 6A of the General Laws, as amended by sections 20  
236 and 21 of chapter 7 of the acts of 2023, is hereby further amended by striking out subsections (i)  
237 and (j) and inserting in place thereof the following 2 subsections:-

238           (i) The secretary shall, subject to appropriation, establish within the executive office an  
239 office of performance management and oversight to improve the effectiveness of the economic  
240 development efforts of the commonwealth. The secretary shall appoint a director of said office  
241 who shall have economic development experience in the public or private sector. The director  
242 shall establish performance metrics for the public and quasi-public agencies within the executive  
243 office or subject to section 56 of chapter 23A, and any regional economic development  
244 organization or other private organizations under contract with the commonwealth to perform  
245 economic development services, as the secretary shall determine. In developing or revising these  
246 performance metrics, the director may from time to time seek out private sector advice and  
247 models that can be adapted to the needs of the commonwealth. The secretary shall require each  
248 agency or organization reporting to the office to submit an annual plan, including the goals,  
249 programs and initiatives for the forthcoming year, and an evaluation of the performance on the  
250 goals, programs and initiatives outlined in the preceding year’s plan. Such reports shall be in a

251 form directed by the director and shall incorporate such performance metrics as the director shall  
252 establish.

253 (j) The director shall prepare an annual report on the progress the agencies or  
254 organizations reporting to the office are making towards achieving stated goals in their annual  
255 plan. The annual report shall be made available to the public not later than December 31 and  
256 shall be published on the official website of the commonwealth and shall be forwarded to the  
257 clerks of the house of representatives and the senate, the house and senate committees on ways  
258 and means and the joint committee on economic development and emerging technologies.

259 SECTION 4. Said section 16G of said chapter 6A, as so amended, is hereby further  
260 amended by striking out subsection (m) and inserting in place thereof the following subsection:-

261 (m) Every 4 years, the secretary of economic development, in consultation with the  
262 secretary of energy and environmental affairs shall prepare a report that evaluates the status of  
263 the commercial fishing industry and includes recommendations for appropriate actions to be  
264 taken to maintain and revitalize the commercial fishing, shellfish and seafood industry.

265 In carrying out this requirement, the secretaries may, and are encouraged to, seek the  
266 laboratory, technical, education and research skills and facilities of public institutions of higher  
267 education.

268 SECTION 5. Subsection (n) of said section 16G of said chapter 6A, as appearing in the  
269 2022 Official Edition, is hereby amended by striking out the second sentence.

270 SECTION 6. Said section 16G of said chapter 6A is hereby further amended by striking  
271 out, in lines 255 to 256, as so appearing, the words “executive office and paid as the fund

272 director shall direct” and inserting in place thereof the following words:- secretary of economic  
273 development.

274 SECTION 7. Said section 16G of said chapter 6A is hereby further amended by striking  
275 out, in line 273, as so appearing, the words “The executive office shall submit an annual” and  
276 inserting in place thereof the following words:- In years when expenditures are made from the  
277 fund, the executive office shall submit a.

278 SECTION 8. Section 35FF of chapter 10 of the General Laws, as so appearing, is hereby  
279 amended by striking out the words “clean energy”, in lines 46, 51, 52, 53, 57, 64, 75, 87, 89, 94,  
280 98, 138, 139, 140, and 141 to 142, each time they appear, and inserting in place thereof, in each  
281 instance, the following word:- climatetech.

282 SECTION 9. Chapter 22 of the General Laws is hereby amended by striking out section  
283 12 and inserting in place thereof the following section:-

284 Section 12. (a) For the purposes of this section, the following words shall, unless the  
285 context clearly requires otherwise, have the following meanings:

286 “Mixed martial arts”, as defined in section 32 of chapter 147.

287 “Unarmed combative sport”, as defined in section 32 of chapter 147.

288 (b) There shall be within the office of public safety and inspections a commission, to be  
289 known as the state athletic commission, consisting of the commissioner of occupational  
290 licensure, or their designee, and 4 persons to be appointed by the governor, 1 of whom shall have  
291 a background in the sport of boxing and 1 of whom shall have a background in the sport of  
292 mixed martial arts. Members shall serve for terms of 3 years or until a successor is appointed.

293 The governor shall from time to time designate 1 member as chair. A quorum of 3 members shall  
294 be required for the commission to exercise its authority, and an affirmative vote of a majority of  
295 the commissioners present at a commission meeting shall be required for all commission actions.  
296 The members appointed by the governor may be reimbursed for necessary travel expenses  
297 incurred in the performance of their duties.

298 (c) If a member is absent without justification for 4 consecutive meetings or for more  
299 than 50 per cent of the meetings in a single calendar year, the member's seat on the commission  
300 shall be vacant and the governor shall appoint a successor consistent with subsection (b). The  
301 commission shall, by rule, define what constitutes excused and unexcused absences.

302 (d) Each commission member shall serve at the pleasure of the governor.

303 (e) The commission shall appoint a full-time executive director to assume the role of the  
304 commission's administrative and executive head. The executive director shall have: (i) not less  
305 than 5 years of experience in unarmed combative sports; and (ii) skills and experience in  
306 management. The executive director shall serve at the pleasure of the commission, shall devote  
307 their full time and attention to the office's duties and shall receive a salary as determined by the  
308 commission. The executive director shall be responsible for administering and enforcing the  
309 provisions of law relative to the commission. The executive director may, subject to the approval  
310 of the commission, employ other employees, consultants, agents and advisors, including, but not  
311 limited to, legal counsel, and shall attend the meetings of the commission.

312 (f) The commission may deputize 1 or more persons to represent the commission and to  
313 be present at a match or exhibition held under sections 32 to 51, inclusive, of chapter 147;  
314 provided, however, that such deputies shall be compensated in an amount fixed by the



315 commission for each match or exhibition attended; and provided further, that the commission  
316 may approve that such deputies be reimbursed for necessary travel expenses incurred in the  
317 performance of their duties.

318 (g) No deputy shall be assigned to regulate an event under the authority or jurisdiction of  
319 the commission who has not received formal training on the laws and rules of the commission  
320 and related issues within the previous 12 months prior to the scheduled event. The commission  
321 may reimburse deputies for necessary travel expenses incurred while attending a formal training.

322 SECTION 10. Subsection (b) of section 3A of chapter 23A of the General Laws, as  
323 appearing in the 2022 Official Edition, is hereby amended by striking out the definition of  
324 “Expansion of an existing facility” and inserting in place thereof the following definition:-

325 “Expansion project”, the expansion of an existing facility located in the commonwealth  
326 that results in a net increase in the number of permanent full-time employees at the expanded  
327 facility.

328 SECTION 11. Said subsection (b) of said section 3A of said chapter 23A, as so  
329 appearing, is hereby further amended by inserting after the definition of “Gateway municipality”  
330 the following definition:-

331 “In-state relocation project”, the relocation of a business from 1 location in the  
332 commonwealth to another location in the commonwealth that results in a net increase in the  
333 number of permanent full-time employees.

334 SECTION 12. Said subsection (b) of said section 3A of said chapter 23A, as so  
335 appearing, is hereby further amended by striking out the definition of “Municipal project  
336 endorsement” and inserting in place thereof the following definition:-

337 “Municipal project endorsement”, an endorsement of a city council with the approval of  
338 the mayor in a city, a select board or a board of selectmen in a town that: (i) finds a proposed  
339 project is consistent with the municipality’s economic development objectives; (ii) finds a  
340 proposed project has a reasonable chance of increasing or retaining employment opportunities as  
341 advanced in the proposal; and (iii) provides a description of the local tax incentive, if any,  
342 offered by the municipality in support of the proposed project.

343 SECTION 13. Said subsection (b) of said section 3A of said chapter 23A, as so  
344 appearing, is hereby further amended by inserting after the definition of “Municipality” the  
345 following definition:-

346 “Out-of-state relocation project”, the relocation of a business and permanent full-time  
347 employees from outside the commonwealth to a location within the commonwealth.

348 SECTION 14. Said subsection (b) of said section 3A of said chapter 23A, as so  
349 appearing, is hereby further amended by striking out the definition of “Proportion of  
350 compliance” and inserting in place thereof the following definition:-

351 “Proportion of compliance”, a determination made by the economic assistance  
352 coordinating council, established pursuant to section 3B, of a certified project’s compliance with  
353 obligations related to capital investment, job creation, job retention or other obligations  
354 applicable to the certified project.

355 SECTION 15. Said subsection (b) of said section 3A of said chapter 23A, as so  
356 appearing, is hereby further amended by striking out the definition of “Replacement of an  
357 existing facility” and inserting in place thereof the following definition:-

358 “Retention project”, a project that enables a controlling business to retain at least 50  
359 permanent full-time employees at a facility located within a gateway city or in an adjacent city or  
360 town that is accessible by public transportation to residents of a gateway city; provided, that  
361 without such project, the retained jobs would be relocated outside of the commonwealth.

362 SECTION 16. Said section 3A of said chapter 23A, as so appearing, is hereby further  
363 amended by striking out, in line 113, the words “and approved by the EACC”.

364 SECTION 17. The first sentence of subsection (a) of section 3B of said chapter 23A, as  
365 appearing in section 66 of chapter 7 of the acts of 2023, is hereby amended by striking out the  
366 words “who shall serve as co-chairperson”.

367 SECTION 18. Said section 3B of said chapter 23A, as appearing in the 2022 Official  
368 Edition, is hereby further amended by striking out clauses (iii) to (vii), inclusive, and inserting in  
369 place thereof following clauses:-

370 (iii) authorize municipalities to apply to the United States Foreign Trade Zone Board for  
371 the privilege of establishing, operating and maintaining a foreign trade zone in accordance with  
372 section 3G;

373 (iv) assist municipalities in obtaining state and federal resources and assistance for  
374 certified projects and other job creation and retention opportunities;

375 (v) provide appropriate coordination with other state programs, agencies, authorities and  
376 public instrumentalities to enable certified projects and other job creation and retention  
377 opportunities to be more effectively promoted by the commonwealth; and

378 (vi) monitor the implementation of the economic development incentive program.

379 SECTION 19. Subsection (c) of said section 3B of said chapter 23A, as most recently  
380 amended by section 67 of chapter 7 of the acts of 2023, is hereby further amended by striking out  
381 the first 2 sentences and inserting in place thereof the following sentence:- The director of  
382 MOBD shall be responsible for administering the EDIP in consultation with the secretary of  
383 economic development and the EACC.

384 SECTION 20. Section 3C of said chapter 23A, as appearing in the 2022 Official Edition,  
385 is hereby amended by striking out subsections (a) and (b) and inserting in place thereof the  
386 following 2 subsections:-

387 (a) A controlling business may petition the EACC to certify a proposed project by  
388 submitting the following to the EACC: (i) a detailed description of the proposed project; (ii) a  
389 representation by the controlling business regarding the amount of capital investment to be made,  
390 the number of new jobs to be created and the number of existing jobs to be retained; (iii) a  
391 representation by the controlling business regarding any other economic benefits or other public  
392 benefits expected to result from the construction of the proposed project; and (iv) any other  
393 information that the EACC shall require by regulation, policy or guidance.

394 (b)(1) Upon receipt of a completed project proposal, the EACC may certify the proposed  
395 project, deny certification of the proposed project or certify the proposed project with conditions.  
396 In order to certify a proposed project, with or without conditions, the EACC shall make the

397 following required findings based on the project proposal and any additional investigation that  
398 the EACC shall make: (i) the proposed project is located or will be located within the  
399 commonwealth; (ii) the proposed project qualifies as an expansion project, in-state relocation  
400 project, out-of-state relocation project or retention project; (iii) the controlling business has  
401 committed to maintaining new and retained jobs for a period of at least 3 years after the  
402 completion of the proposed project; (iv) the proposed project appears to be economically feasible  
403 and the controlling business has the financial and other means to undertake and complete the  
404 proposed project; (v) the EDIP tax credits available to the controlling business pursuant to this  
405 chapter are a significant factor in its decision to undertake the proposed project; and (vi) the  
406 proposed project complies with all applicable statutory requirements and with any other criteria  
407 that the EACC may prescribe by regulation, policy or guidance.

408 (2) The EACC shall, by regulation, policy or guidance, provide for the contents of an  
409 application for project certification, which may include a requirement that the controlling  
410 business provide written evidence to support clause (v).

411 SECTION 21. Subsection (d) of said section 3C of said chapter 23A, as so appearing, is  
412 hereby amended by striking out the last sentence.

413 SECTION 22. Section 3D of said chapter 23A, as so appearing, is hereby amended by  
414 striking out, in lines 4 to 5, the words “awarded and the schedule on which those credits may be  
415 claimed” and inserting in place thereof the following words:- awarded, the schedule on which  
416 those credits may be claimed and the extent to which the credits are refundable.

417 SECTION 23. Said section 3D of said chapter 23A, as so appearing, is hereby further  
418 amended by striking out, in lines 25 to 29, inclusive, the words “and (vii) commitments, if any,

419 made by the controlling business to use Massachusetts firms, suppliers and vendors or to retain  
420 women or minority-owned businesses during the construction of the certified project” and  
421 inserting in place thereof the following words:- (vii) commitments, if any, made by the  
422 controlling business to use Massachusetts firms, suppliers and vendors or to retain women or  
423 minority-owned businesses during the construction of the certified project; and (viii) the  
424 commitments, if any, set forth in a municipal project endorsement.

425 SECTION 24. Said section 3D of said chapter 23A, as so appearing, is hereby further  
426 amended by striking out, in lines 35 to 37, inclusive, the words “and (iii) limit or restrict the right  
427 of the controlling business to carry unused tax credits forward to subsequent tax years” and  
428 inserting in place thereof the following words:- (iii) limit or restrict the right of the controlling  
429 business to carry unused tax credits forward to subsequent tax years; and (iv) allow all or some  
430 portion of the credits to be refundable.

431 SECTION 25. Said section 3D of said chapter 23A, as so appearing, is hereby further  
432 amended by striking out subsection (b).

433 SECTION 26. Said chapter 23A is hereby further amended by striking out section 3E and  
434 inserting in place thereof the following section:-

435 Section 3E. (a) Tax increment financing may be offered by a municipality in accordance  
436 with section 59 of chapter 40 to the controlling business of a certified project, or to any person or  
437 entity undertaking a real estate project or to any person or entity expanding a facility if the  
438 municipality finds that there is a strong likelihood that any of the following will occur within the  
439 area in question within a specific and reasonably proximate period of time: (i) a significant influx  
440 or growth in business activity; (ii) the creation of a significant number of new jobs and not

441 merely a replacement or relocation of current jobs within the commonwealth; or (iii) a private  
442 project or investment that contributes significantly to the resiliency of the local economy.

443 (b)(1) A municipality may offer a special tax assessment to the controlling business of a  
444 certified project, to a person or entity undertaking a real estate project or to a person or entity  
445 proposing to retain permanent full-time jobs at a facility that otherwise would be at risk of  
446 relocating outside of the commonwealth. A special tax assessment shall be set forth in a written  
447 agreement between the municipality and the property owner. The agreement shall include, but  
448 shall not be limited to, the amount of the tax reduction and the period of time over which such  
449 reduction shall be in effect, which shall be for not less than 5 years and not more than 20 years.  
450 A special tax assessment approved by the municipality shall provide for a reduction of the real  
451 property tax that otherwise would be due. The reduction shall be based upon a percentage  
452 reduction in the tax that otherwise would be due on the full assessed value of the affected  
453 property. The special tax assessment shall provide for tax reduction at least equal to the  
454 following: (i) in the first year, the tax reduction shall be not less than 50 per cent of the tax that  
455 would be due based on the full assessed value of the affected property; (ii) in the second and  
456 third years, the tax reduction shall be not less than 25 per cent of the tax that would be due based  
457 on the full assessed value of the affected property; and (iii) in the fourth and fifth years, the tax  
458 reduction shall be not less than 5 per cent of the tax that would be due based on the full assessed  
459 value of the affected property. The municipality may at its discretion provide for greater real  
460 property tax reductions than those described in clauses (i) to (iii), inclusive.

461 (2) A municipality may approve special tax assessments if it determines that: (i) the  
462 property owner is: (A) either undertaking a project or otherwise making an investment that  
463 contributes to economic revitalization of the municipality and significantly increases

464 employment opportunities for residents of the municipality; or (B) retaining permanent full-time  
465 employees that otherwise would be relocated to a facility outside of the commonwealth; (ii) the  
466 special tax assessment is reasonably necessary to enable the owner’s investment in the project or  
467 to retain the jobs that otherwise would be relocated; and (iii) the total amount of local tax  
468 foregone is reasonably proportionate to the public benefits resulting from the special tax  
469 assessment.

470 (c) If a municipality offers tax increment financing or special tax assessment to the owner  
471 or controlling business of a certified project or to the owner of a facility where a certified project  
472 is located, the municipality shall notify the EACC by submitting a fully executed copy of the  
473 adopted local incentive agreement and any amendments thereto.

474 SECTION 27. Section 3F of said chapter 23A, as appearing in the 2022 Official Edition,  
475 is hereby amended by striking out, in lines 1 and 2, the words “Not later than 2 years after the  
476 initial certification of a project by the EACC, and annually thereafter, the” and inserting in place  
477 thereof the following word:- The.

478 SECTION 28. Said section 3F of said chapter 23A, as so appearing, is hereby further  
479 amended by striking out, in line 37, the words “with job creation requirements”.

480 SECTION 29. Said section 3F of said chapter 23A, as so appearing, is hereby further  
481 amended by striking out subsections (d) and (e) and inserting in place thereof the following 2  
482 subsections:-

483 (d) Revocation of a project certification shall take effect on the first day of the tax year in  
484 which the material noncompliance occurred, as determined by the EACC, and all EDIP tax  
485 credits available to the controlling business shall be rescinded and any claimed tax credits



486 awarded under this chapter shall be recaptured in accordance with subsection (g) of section 6 of  
487 chapter 62 and subsection (i) of section 38N of chapter 63.

488 (e) Notwithstanding any general law to the contrary, if a municipality terminates a local  
489 tax incentive agreement, the municipality may recapture the value of the tax not paid by making  
490 a special assessment on the owner of the parcel of real property in the tax year that follows the  
491 municipality's decision to terminate the agreement. The assessment, payment and collection of  
492 the special assessment shall be governed by procedures provided for the taxation of omitted  
493 property pursuant to section 75 of chapter 59 notwithstanding the time period set forth in said  
494 chapter 59 for which omitted property assessments may be imposed for each of the fiscal years  
495 included in the special assessment.

496 SECTION 30. Said chapter 23A is hereby further amended by striking out section 3H and  
497 inserting in place thereof the following section:-

498 Section 3H. (a) There shall be a permit regulatory office within the executive office of  
499 economic development. The secretary of economic development shall appoint a person with  
500 experience in permitting and business development to serve as the director of the permit  
501 regulatory office. The director of the permit regulatory office shall: (i) serve as the state permit  
502 ombudsman to new and expanding businesses; (ii) work with other state agencies, but not  
503 including divisions of the state secretary's office, to expedite the process of obtaining state  
504 licenses, permits, state certificates, state approvals and other requirements of law; (iii) provide  
505 technical assistance to municipalities interested in streamlining local permitting processes; (iv)  
506 review and approve or deny municipal priority development site proposals made pursuant to  
507 chapter 43D and monitor the development of priority development sites; (v) subject to

508 appropriation, administer and award technical assistance grants pursuant to chapter 43D; and (vi)  
509 support the administration of the growth districts initiative as defined in chapter 43E. The permit  
510 regulatory office shall consult with the secretary of energy and environmental affairs, the  
511 secretary of housing and livable communities and the secretary of transportation prior to  
512 approving or denying a proposed priority development site.

513 (b) There shall be a regulatory ombudsman within the permit regulatory office to address  
514 regulatory matters of interest to the business community. The regulatory ombudsman shall work  
515 in partnership with the state permitting ombudsman to assist businesses in the process of  
516 complying with state regulations and other requirements of law that affect businesses. The  
517 regulatory ombudsman shall facilitate communication between individual businesses and state  
518 agencies and provide periodic training to regulatory personnel in state agencies on how to  
519 identify the small business impacts of regulation, how to reduce those impacts and how to  
520 expedite and streamline the process or compliance.

521 (c) The director of the permit regulatory office shall file an annual report with the house  
522 and senate committees on ways and means not later than January 1 detailing the activities of the  
523 permit regulatory office.

524 SECTION 31. Said chapter 23A is hereby further amended by inserting after section 3L  
525 the following 2 sections:-

526 Section 3M. (a)(1) For the purposes of this section, “office” shall mean the Massachusetts  
527 office of business development established in section 1, or any constituent office thereof.

528 (2) There is hereby established a pilot program for a live theater tax credit for which a  
529 live theater company doing business with a Massachusetts-based theater venue, theater company,

530 theater presenter or producer may be eligible. The credit shall be established to support the  
531 expansion of pre-Broadway productions, pre-off Broadway productions and national tour  
532 launches, as those terms are defined in paragraph (1) of subsection (ee) of section 6 of chapter 62  
533 and subsection (a) of section 3800 of chapter 63 and shall assist in the development of long run  
534 show development and growth.

535 (b)(1) The office, directly or through a constituent office, shall run a competitive grant  
536 program to award live theater tax credits. An applicant may only be awarded a tax credit if they  
537 meet the requisite criteria and qualifications for the credit as outlined in this section and  
538 subsection (ee) of section 6 of chapter 62 or section 3800 of chapter 63. The office shall  
539 establish criteria for prioritization of credits, which may include anticipated economic impact  
540 and other factors at the discretion of the office. The total cumulative value of the credits  
541 authorized pursuant to this section and subsection (ee) of section 6 of chapter 62 or section 3800  
542 of chapter 63 shall not exceed \$5,000,000 annually.

543 (2) An applicant for a live theater tax credit shall properly prepare, sign and submit to the  
544 office an application for certification of the theater production. The application shall provide all  
545 information and data the office deems necessary for the evaluation and administration of the  
546 application, including, but not limited to, any information about the theater production company  
547 or its related partners or presenters and a specific Massachusetts live theater or musical  
548 production as well as such other information as the office, in its discretion, requires to evaluate  
549 and prioritize applications. The eligible theater production budget shall be not less than  
550 \$100,000. The maximum credit for any production shall not be more than \$5,000,000, or a lesser  
551 amount as determined by the office.

552 (3) The office shall review completed applications, determine whether they meet the  
553 requisite criteria and qualifications for certification and award tax credits at their sole discretion.  
554 If a theater production or presentation is determined to be eligible, the office shall issue a  
555 certification of the eligible theater production or presentation to the theater production company,  
556 co-producer or presenter and to the commissioner of revenue. The certification shall provide a  
557 unique identification number for the production and shall be a statement of conditional eligibility  
558 for the production.

559 (c) Upon completion of an eligible theater production for which a certification has been  
560 granted, the applicant shall properly prepare, sign and submit to the office and the department of  
561 revenue a cost accounting in connection with the eligible theater production. The cost accounting  
562 shall contain a cost report and an accountant's certification. In computing payroll costs,  
563 production and performance expenditures and transportation expenditures for which a credit may  
564 be claimed, an eligible theater production shall subtract any state funds, state loans or state  
565 guaranteed loans. The office and commissioner of revenue may rely, without independent  
566 investigation, upon an accountant's certification, in the form of an opinion, confirming the  
567 accuracy of the information included in the cost report. If the office or the department of revenue  
568 receives information that is materially inconsistent with representations made in an application,  
569 the office may rescind the certification.

570 (d) The office, in consultation with the commissioner of revenue, shall promulgate rules  
571 and regulations to administer this section.

572 Section 3N. (a)(1) For the purposes of this section, the following words shall, unless the  
573 context clearly requires otherwise, have the following meanings:

574 “Digital interactive media”, as defined in subsection (ii) of section 6 of chapter 62.

575 “Digital interactive media production company”, as defined in subsection (ii) of section 6  
576 of chapter 62.

577 “Office”, the Massachusetts office of business development established in section 1, or  
578 any constituent office thereof.

579 (b)(1) There is hereby established a pilot program for a digital interactive media tax credit  
580 for which a digital interactive media production company doing business in the commonwealth  
581 may be eligible. The credit shall support digital interactive media production in the  
582 commonwealth and maintain students in the commonwealth.

583 (2) The office shall establish a pilot program to award digital interactive media tax credits  
584 to qualified digital interactive media production companies for the employment of persons within  
585 the commonwealth in connection with the production of digital interactive media in the  
586 commonwealth within any consecutive 12-month period. An applicant shall only be awarded a  
587 tax credit if they meet the requisite criteria and qualifications for credit as outlined in this section  
588 and subsection (ii) of section 6 of chapter 62 or section 38TT of chapter 63.

589 (3) The office shall establish criteria for prioritization of credits, which may include  
590 anticipated economic impact and other factors at the discretion of the office, including the extent  
591 to which credits are refundable. The total cumulative value of the credits authorized pursuant to  
592 this section and subsection (ii) of section 6 of chapter 62 or section 38TT of chapter 63 shall not  
593 exceed \$5,000,000 annually.

594 (c)(1) The office may certify 1 or more digital interactive media production companies  
595 upon timely receipt of an application, on a form prescribed by the office, and any information the  
596 office determines, including, but not limited to, information to verify any digital interactive  
597 media production expenses.

598 (2) The office shall review completed applications and determine whether they meet the  
599 requisite criteria and qualifications for certification. If a digital interactive media company is  
600 determined to be eligible, the office shall issue a certification and coordinate with the department  
601 of revenue for the administration of a tax credit. If the office or the department of revenue  
602 receives information that is materially inconsistent with representations made in an application,  
603 the office may rescind the certification.

604 (3) The office may impose a fee for the processing of applications under this section.

605 (d) The office may promulgate regulations as necessary for the administration of this  
606 section.

607 SECTION 32. Section 62 of said chapter 23A is hereby repealed.

608 SECTION 33. Said chapter 23A is hereby further amended by striking out section 66 and  
609 inserting in place thereof the following 2 sections:-

610 Section 66. (a) For purposes of this section and section 66A, “rural community” shall  
611 mean a municipality with a population density of less than 500 persons per square mile or a  
612 population of less than 7,000 persons, in each case as shown in the most recent U.S. decennial  
613 census.

614 (b) There shall be a rural policy advisory commission within, but not subject to the  
615 supervision or control of, the executive office of economic development. The mission of the  
616 commission shall be to enhance the economic vitality of rural communities and advance the  
617 health and well-being of rural residents.

618 (c) The commission shall consist of the following 15 members: the speaker of the house  
619 of representatives, ex officio, or a designee; the president of the senate, ex officio, or a designee;  
620 the secretary of economic development, ex officio, or a designee; and 12 persons to be appointed  
621 by the governor, 1 of whom shall be from the Berkshire regional planning commission, 1 of  
622 whom shall be from the Cape Cod commission, 1 of whom shall be from the central  
623 Massachusetts regional planning district commission, 1 of whom shall be from the Franklin  
624 regional council of governments, 1 of whom shall be from the Martha's Vineyard commission, 1  
625 of whom shall be from the Montachusett regional planning commission, 1 of whom shall be from  
626 the Nantucket planning and economic development commission and 1 of whom shall be from the  
627 Pioneer Valley planning commission. Commission members shall be persons with demonstrated  
628 interest and experience in advancing the interests of rural residents.

629 (d) Members of the commission shall serve a maximum of 3 consecutive 3-year terms.  
630 Vacancies in the membership of the commission shall be filled for the balance of the unexpired  
631 term. The commission shall elect from among its members a chair, a vice chair, a treasurer and  
632 any other officers it considers necessary. The members of the commission shall receive no  
633 compensation for their services but shall be reimbursed for any usual and customary expenses  
634 incurred in the performance of their duties. Members shall be considered special state employees  
635 for the purposes of chapter 268A.

636 (e) The commission shall serve as a research body for issues critical to the welfare and  
637 vitality of rural communities and shall: (i) study, review and report on the status of rural  
638 communities and residents in the commonwealth; (ii) advise the general court and the executive  
639 branch of the impact of existing and proposed state laws, policies and regulations on rural  
640 communities; (iii) advance legislative and policy solutions that address rural needs; (iv) advocate  
641 to ensure that rural communities receive a fair share of state investment; (v) promote  
642 collaboration among rural communities to improve efficiency in delivery of services; and (vi)  
643 develop and support new leadership in rural communities. The executive office shall, subject to  
644 appropriation, provide the commission with adequate office space and any research, analysis or  
645 other staff support that the commission reasonably requires.

646 (f) The commission shall meet on a quarterly basis at the discretion of the chair. Meeting  
647 locations shall rotate between Boston, Cape Cod and the Islands, central Massachusetts and  
648 western Massachusetts. Meetings shall be open to the public pursuant to sections 18 to 25,  
649 inclusive, of chapter 30A.

650 (g) The commission may accept and solicit funds, including any gifts, donations, grants  
651 or bequests or any federal funds for any of the purposes of this section. The funds shall be  
652 deposited in a separate account with the state treasurer, shall be received by the state treasurer on  
653 behalf of the commonwealth and shall be expended by the commission under the law.

654 (h) The commission shall annually, not later than June 2, report the results of its findings  
655 and activities of the preceding year and its recommendations to the governor and to the clerks of  
656 the house of representatives and the senate who shall forward the same to the joint committee on  
657 economic development and emerging technologies.



658           Section 66A. (a) The executive office of economic development shall administer a rural  
659 development program to promote economic opportunity and prosperity in rural communities.  
660 The program shall provide financial assistance on a competitive basis to municipalities, other  
661 public entities, community development corporations or non-profit entities for infrastructure  
662 projects, downtown improvements and other projects that advance economic and community  
663 development, stable housing markets and priorities identified by the rural policy advisory  
664 commission established in section 66.

665           (b) The secretary of economic development shall, through guidelines or regulations,  
666 establish an application process and criteria to prioritize the distribution of financial assistance,  
667 taking into account the diversity of rural communities. The guidelines or regulations shall allow  
668 for joint applications by 2 or more rural communities for a single project serving the  
669 municipalities.

670           (c) The secretary of economic development shall report annually to the house and senate  
671 committees on ways and means and the joint committee on community development and small  
672 businesses on the activities and status of the program.

673           SECTION 34. Subsection (a) of section 69 of said chapter 23A, as appearing in the 2022  
674 Official Edition, is hereby amended by striking out the third sentence and inserting in place  
675 thereof the following sentence:- For the purposes of this section, the term “micro business” shall  
676 mean a business entity with: (i) a principal place of business in the commonwealth; (ii) not more  
677 than 10 full-time employees; and (iii) annual revenue of not more than \$250,000.

678           SECTION 35. Section 27 of chapter 23G of the General Laws, as so appearing, is hereby  
679 amended by striking out, in line 103, the words “clean and renewable energy technology” and

680 inserting in place thereof the following words:- climatetech, as defined in section 1 of chapter  
681 23J.

682 SECTION 36. Chapter 23I of the General Laws is hereby amended by striking out  
683 section 1 and inserting in place thereof the following section:-

684 Section 1. The general court finds and declares that:

685 (1) research in the life sciences and regenerative and preventative medicine presents a  
686 significant opportunity of yielding fundamental biological knowledge from which may emanate  
687 therapies to relieve, on a large scale, human suffering from disease and injury;

688 (2) the extraordinary biomedical scientists working within institutions of higher  
689 education, research institutes, hospitals and life sciences companies can contribute significantly  
690 to the welfare of mankind by performing outstanding research in these fields;

691 (3) promoting the health of residents of the commonwealth is a fundamental purpose of  
692 state government;

693 (4) promoting life sciences research to foster the development of the next generation of  
694 health-related innovations, to enhance the competitive position of the commonwealth in this vital  
695 sector of the economy and to improve the quality and delivery of health care for the people of the  
696 commonwealth is a clear public purpose and governmental function;

697 (5) public support for, and promotion of, the life sciences will benefit the commonwealth  
698 and its residents through improved health status and health outcomes, economic development  
699 and contributions to scientific knowledge, and such research will lead to breakthroughs and  
700 improvements that might not otherwise be discovered due to the lack of existing market

701 incentives, especially in the area of regenerative and preventative medicine, such as stem cell  
702 research;

703 (6) public support for, and promotion of, life sciences research has the potential to  
704 provide cures or new treatments for many debilitating diseases that cause tremendous human  
705 suffering and cost the commonwealth millions of dollars each year;

706 (7) it is imperative for the purposes of the commonwealth's competitiveness to invest in  
707 life sciences research, biotechnology, nanotechnology, bio-security and health-related artificial  
708 intelligence to leverage revenues and to encourage cooperation and innovation among public and  
709 private institutions involved in life sciences research and related applications;

710 (8) the purpose of this chapter is to continue the establishment of the Massachusetts Life  
711 Sciences Center, to grant that center the power to contract with other entities to receive other  
712 funds and to disburse those funds consistent with the purpose of this chapter;

713 (9) the Massachusetts Life Sciences Center is intended to: (i) promote the best available  
714 research in life sciences disciplines through diverse institutions and to build upon existing  
715 strengths in the area of biosciences in order to spread the economic benefits across the  
716 commonwealth; and (ii) foster improved health care outcomes in the commonwealth and the  
717 world; and

718 (10) the investments of the Massachusetts Life Sciences Center are intended to support  
719 future statewide, comprehensive strategies to lead the nation in life sciences-related research,  
720 innovations and employment.

721 SECTION 37. Section 2 of said chapter 23I, as appearing in the 2022 Official Edition, is  
722 hereby amended by inserting after the definition of “Equity investment” the following  
723 definition:-

724 “Health equity”, addressing the preventable disproportion and differences in the burden  
725 of disease, experienced by populations that have been disadvantaged by their social or economic  
726 status, geographic location or environment.

727 SECTION 38. Said section 2 of said chapter 23I, as so appearing, is hereby further  
728 amended by striking out the definition of “Life sciences” and inserting in place thereof the  
729 following definition:-

730 “Life sciences”, advanced and applied sciences that expand the understanding of human  
731 physiology and have the potential to lead to medical advances or therapeutic applications,  
732 including, but not limited to, agricultural biotechnology, biogenerics, bioinformatics, biomedical  
733 engineering, biopharmaceuticals, biotechnology, biosecurity, life sciences related artificial  
734 intelligence, chemical synthesis, chemistry technology, diagnostics, genomics, image analysis,  
735 marine biology, marine technology, medical technology, medical devices, nanotechnology,  
736 natural product pharmaceuticals, proteomics, regenerative and preventative medicine, RNA  
737 interference, stem cell research and veterinary science.

738 SECTION 39. Section 3 of said chapter 23I, as amended by section 133 of chapter 7 of  
739 the acts of 2023, is hereby further amended by striking out subsection (b) and inserting in place  
740 thereof the following subsection:-

741 (b)(1) The center shall be governed and its corporate powers exercised by a board of  
742 directors consisting of 9 directors: 1 of whom shall be the secretary of administration and finance

743 or their designee; 1 of whom shall be the secretary of economic development or their designee; 1  
744 of whom shall be the president of the University of Massachusetts or their designee; and 6 of  
745 whom shall be appointed by the governor, 1 of whom shall be a chief executive officer of a  
746 Massachusetts-based life sciences corporation that is a member of the board of directors of the  
747 Massachusetts Biotechnology Council, 1 of whom shall be a researcher involved in the  
748 commercialization of biotechnology, pharmaceuticals, medical technology or medical diagnostic  
749 products, 1 of whom shall have significant experience in the medical device sector and shall be a  
750 member of the Massachusetts Medical Device Industry Council board of directors, 1 of whom  
751 shall have significant experience in the health equity subsector of the life sciences sector, 1 of  
752 whom shall have significant experience in the digital health subsector of the life sciences sector  
753 and 1 of whom shall be a member of the board of the Massachusetts Health and Hospital  
754 Association.

755 (2) Each appointed member shall serve a term of 5 years; provided, however, that in  
756 making initial appointments, the governor shall appoint 1 director to serve for a term of 1 year, 1  
757 director to serve for a term of 2 years, 1 director to serve for a term of 3 years and 1 director to  
758 serve for a term of 4 years. The secretary of the executive office of administration and finance  
759 and the secretary of economic development, or their designees, shall serve as co-chairs of the  
760 board. Any person appointed to fill a vacancy in the office of an appointed director of the board  
761 shall be appointed in a like manner and shall serve for only the unexpired term of such director.  
762 Any director shall be eligible for reappointment. Any director may be removed from their  
763 appointment by the governor for cause.

764 SECTION 40. Said section 3 of said chapter 23I is hereby further amended by striking  
765 out, in line 38, as appearing in the 2022 Official Edition, the word “Four” and inserting in place  
766 thereof the following word:- Six.

767 SECTION 41. Said section 3 of said chapter 23I is hereby further amended by inserting  
768 after the word “center”, in line 71, as so appearing, the following words:- ; provided, however,  
769 that the president may, in their discretion, elect to appoint and employ a chief administrative and  
770 operational officer.

771 SECTION 42. Section 4 of said chapter 23I is hereby amended by striking out the word  
772 “Investment”, in line 64, as so appearing, and inserting in place thereof the following word:-  
773 Breakthrough.

774 SECTION 43. Subsection (a) of said section 4 of said chapter 23I, as amended by section  
775 134 of chapter 7 of the acts of 2023, is hereby further amended by inserting after clause (23) the  
776 following clause:-

777 (23A) to disburse, appropriate, grant, loan or allocate bond proceeds to institutions of  
778 higher education, nonprofit organizations, other public or quasi-public entities in the  
779 commonwealth and certified life sciences companies; provided, that eligible grantees shall  
780 include private businesses; provided further, that grants shall be awarded and administered  
781 consistent with the strategic goals and priorities of the center; provided further, that grants  
782 administered for the purchase of equipment to be owned by, leased to or located within the  
783 premises of a private business shall be administered in support of a partnership with an  
784 institution of higher education or nonprofit corporation with a mission of supporting the life  
785 sciences in the commonwealth; provided further, that a private university or business entity shall

786 not be eligible for a grant unless the center determines that a grant to such university or entity  
787 will result in a significant public benefit and any private benefit is incidental to a legitimate  
788 public purpose; and provided further, that grants shall be administered in a manner that promotes  
789 geographic, social, racial and economic equity;.

790 SECTION 44. Said section 4 of said chapter 23I is hereby further amended by striking  
791 out the word “Investment”, in line 159, as appearing in the 2022 Official Edition, and inserting in  
792 place thereof the following word:- Breakthrough.

793 SECTION 45. Said subsection (a) of said section 4 of said chapter 23I, as amended by  
794 section 134 of chapter 7 of the acts of 2023, is hereby further amended by striking out clauses  
795 (31) and (32) and inserting in place thereof the following 3 clauses:-

796 (31) to track and report to the general court on federal initiatives that have an impact on  
797 life sciences companies doing business in the commonwealth;

798 (32) to create award programs to acknowledge successful companies, public and private  
799 institutions and programs in industry-specific areas, as determined by the center; and

800 (33) to convene an advisory board as may be necessary in its judgment to carry out the  
801 purposes of this chapter.

802 SECTION 46. Subsection (c) of section 5 of said chapter 23I, as appearing in the 2022  
803 Official Edition, is hereby amended by striking out, in line 64, the word “Investment” and  
804 inserting in place thereof the following word:- Breakthrough.

805 SECTION 47. Subsection (d) of said section 5 of said chapter 23I, as so appearing, is  
806 hereby amended by striking out, in line 92, the figure “\$30,000,000” and inserting in place  
807 thereof the following figure:- \$50,000,000.

808 SECTION 48. Subsection (e) of said section 5 of said chapter 23I, as so appearing, is  
809 hereby amended by striking out, in line 107, the figure “5” and inserting in place thereof the  
810 following figure:- 3.

811 SECTION 49. Said subsection (e) of said section 5 of said chapter 23I, as so appearing, is  
812 hereby further amended by striking out, in line 120, the word “shall” and inserting in place  
813 thereof the following word:- may.

814 SECTION 50. Said chapter 23I is hereby further amended by striking out section 6 and  
815 inserting in place thereof the following section:-

816 Section 6. (a) There shall be established and placed within the center a fund to be known  
817 as the Massachusetts Life Sciences Breakthrough Fund to finance the activities of the center. The  
818 fund shall be credited with: (i) any appropriations or other money authorized by the general court  
819 and specifically designated to be credited thereto; (ii) additional funds subject to the direction  
820 and control of the center; (iii) pension funds; (iv) federal grants or loans; (v) royalties or private  
821 investment capital which may properly be applied in furtherance of the objectives of the fund;  
822 (vi) any proceeds from the sale of qualified investments secured or held by the fund; (vii) fees  
823 and charges imposed relative to the making of qualified investments as defined by the center,  
824 secured or held by the fund; and (viii) any other money which may be available to the center for  
825 the purposes of the fund from any other source. Any funds deposited in the fund shall be  
826 available to the center for the purposes described in this section without further appropriation.



827 All available money in the fund that is unexpended at the end of each fiscal year shall not revert  
828 to the General Fund and shall be made available for expenditure in the subsequent fiscal year.

829 (b) The center shall invest and reinvest the fund and the income thereof only as follows:

830 (i) making qualified investments pursuant to subsection (c);

831 (ii) defraying the ordinary and necessary expenses of administration and operation  
832 associated with the center; provided, however, that said administrative and operational expenses  
833 shall not exceed 15 per cent of the maximum amount authorized to be expended from the fund in  
834 a fiscal year;

835 (iii) investing any funds not required for immediate disbursement in the purchase of such  
836 securities as may be lawful investments for fiduciaries in the commonwealth;

837 (iv) paying binding obligations associated with such qualified investments which shall be  
838 secured by the fund as the same become payable; or

839 (v) paying principal or interest on qualified investments secured by the fund or paying  
840 any redemption premium required to be paid when such qualified investments shall be redeemed  
841 prior to maturity; provided, however, that money in the fund shall not be withdrawn at any time  
842 in such an amount as would reduce the amount of the fund to less than the minimum requirement  
843 thereof established by the board, except for the purpose of paying binding obligations associated  
844 with qualified investments which shall be secured by the fund as the same become payable.

845 (c) The fund shall be held and applied by the center, subject to the approval of the board,  
846 to make qualified investments, grants, research and other funding and loans designed to advance  
847 the following public purposes for the life sciences in the commonwealth:

848 (i) to stimulate increased financing for the expansion of research and development by  
849 leveraging private financing for highly productive state-of-the-art research and development  
850 facilities, equipment and instrumentation and by providing financing related thereto, including,  
851 but not limited to, financing for the construction or expansion of such new facilities;

852 (ii) to make targeted investments, including, but not limited to, research funding, proof of  
853 concept funding and funding for the development of devices, drugs or therapeutics and to  
854 promote manufacturing activities for new or existing advanced technologies and life sciences  
855 research; provided, that funding provided for the purchase of equipment to be owned by, leased  
856 to or located within the premises of a private businesses shall be made in support of a partnership  
857 with an institution of higher education or nonprofit corporation with a mission of supporting the  
858 life sciences in the commonwealth; provided further, that a private university or business entity  
859 shall not be eligible for funding unless the center determines that such funding will result in a  
860 significant public benefit and any private benefit is incidental to a legitimate public purpose; and  
861 provided further, that grants shall be awarded in a manner that promotes geographic, social,  
862 racial and economic equity;

863 (iii) to make matching grants to colleges, universities, independent research institutions,  
864 nonprofit entities, public instrumentalities, companies and other entities in connection with  
865 support from the federal government, industry and other grant-funding sources related to the  
866 expansion of research and development and to increase and strengthen economic development,  
867 employment opportunities and commercial and industrial sectors in the field of life sciences;

868 (iv) to provide bridge financing to colleges, universities, independent research  
869 institutions, nonprofit entities, public instrumentalities, companies and other entities for the

870 receipt of grants as described in clause (iii) awarded or to be awarded by the federal government,  
871 industry or other sources;

872 (v) to provide fellowships, co-ops, high school internships, for which additional  
873 consideration shall be given to minority students at schools where at least 80 per cent of the  
874 student population is eligible for free or reduced lunch, college internships, for which additional  
875 consideration shall be given to minority students enrolled full-time or part-time at a community  
876 college, loans and grants;

877 (vi) to provide workforce training grants to prepare individuals for life sciences careers;

878 (vii) to provide funding for development, coordination and marketing of higher education  
879 programs; and

880 (viii) to make qualified grants to certified life sciences companies for site remediation,  
881 preparation and ancillary infrastructure improvement projects.

882 (d) Proceeds of the fund may be used by the center to fund life sciences initiatives,  
883 including, but not limited to:

884 (i) international trade initiatives;

885 (ii) qualified grants and equity investments to further workforce development and  
886 education in the life sciences and to promote a diverse life sciences workforce in the  
887 commonwealth;

888 (iii) activities that facilitate the transfer of technology from the commonwealth's research  
889 institutions to the commonwealth's life science industries for productive use by such industries  
890 and to make targeted investments in proof of concept funding for emerging technologies;

891 (iv) a program to promote the research and development of plant-made pharmaceuticals  
892 and industrial products through field trials, in collaboration with the department of agricultural  
893 resources;

894 (v) initiatives to promote the research, development, adoption and productive application  
895 of artificial intelligence within the commonwealth's life science industries;

896 (vi) initiatives to promote health equity, including programs that help identify and  
897 address preventable disproportion and differences in the burden of disease or opportunities to  
898 achieve optimal health, experienced by populations that have been disadvantaged by their social  
899 or economic status, geographic location or environment;

900 (vii) initiatives to promote the efficient collection, storage and sharing of biological  
901 samples and health information to assist with research and development of new treatments for  
902 disease or otherwise improve patient outcomes;

903 (viii) initiatives to promote biomanufacturing and supply chain resiliency in the life  
904 sciences in the commonwealth;

905 (ix) initiatives to promote diversity and equity in life sciences entrepreneurship; and

906 (x) a program to make qualified equity investments in early-stage life sciences companies  
907 and enterprises seeking to raise seed capital; provided, however, that qualified equity  
908 investments shall not exceed \$250,000 in any 1 enterprise; and provided further, that the center  
909 shall not make such qualified equity investments unless the investment has been approved by a  
910 majority vote of the board, the recipient is a life sciences company certified pursuant to section 5  
911 and the center finds, to the extent possible, that a definite benefit to the commonwealth's

912 economy may reasonably be expected from the qualified investment. In evaluating a request or  
913 application for a qualified equity investment, the center shall consider whether:

914 (A) the proceeds of the equity investment shall only be used to cover the seed capital  
915 needs of the enterprise except as hereinafter authorized;

916 (B) the enterprise has a reasonable chance of success;

917 (C) the center's participation is necessary to the success of the enterprise because funding  
918 for the enterprise is unavailable in the traditional capital markets or contingent upon matching  
919 funds or because funding has been offered on terms that would substantially hinder the success  
920 of the enterprise;

921 (D) the enterprise has reasonable potential to create a substantial amount of primary  
922 employment in the commonwealth;

923 (E) the enterprise's principals have made or are prepared to make a substantial financial  
924 and time commitment to the enterprise; and

925 (F) a reasonable effort has been made to find a professional investor to invest in the  
926 enterprise and such effort was successful.

927 (e)(1) The center shall not make a qualified investment pursuant to subsection (c) unless:

928 (i) the investment has been approved by a majority vote of the board;

929 (ii) the recipient is a certified life sciences company pursuant to section 5 or a project or  
930 initiative listed in subsection (d);

931 (iii) the securities to be purchased shall be qualified securities;

932 (iv) there shall be a reasonable possibility that the center shall, at a minimum, recoup its  
933 initial investment;

934 (v) binding commitments have been made to the center by the enterprise for adequate  
935 reporting of financial data to the center, including, but not limited to, a requirement for an annual  
936 or other periodic audit of the books of the enterprise, and for such control on the part of the  
937 center as the board shall consider prudent over the management of the enterprise, to protect the  
938 investment of the center, including, but not limited to, the board's right to access financial and  
939 other records of the enterprise; and

940 (vi) the center finds, to the extent possible, that a definite benefit to the commonwealth's  
941 economy may reasonably be expected from the qualified investment; provided, that in evaluating  
942 a request or application for funding, the center shall consider the following:

943 (A) the appropriateness of the project;

944 (B) whether the project has significant potential to expand employment;

945 (C) the project's potential to enhance technological advancements;

946 (D) the project's potential to lead to a breakthrough medical treatment for a particular  
947 disease or medical condition;

948 (E) the project's potential for leveraging additional funding or attracting resources to the  
949 commonwealth;

950 (F) the project's potential to promote manufacturing in the commonwealth; and

951 (G) evidence of potential royalty income and contractual means to recapture such income  
952 for the purposes of this chapter, as the center considers appropriate;

953 (vii) to the extent the investment is a capital investment made pursuant to clause (viii) of  
954 subsection (c), the investment has been approved by the secretary of administration and finance  
955 upon request of the center; provided, however, that said request shall be submitted to the  
956 secretary of administration and finance in writing and shall include, but shall not be limited to:

957 (A) a description of the project or program to be funded;

958 (B) the economic benefits to the commonwealth which can reasonably be expected from  
959 the project or program;

960 (C) a copy of the proposed contract or other document executing the transaction between  
961 the center and the recipient of the funds;

962 (D) a description of the contractual or other legal remedies available to the center upon  
963 non-performance of the contract or other document executing the transaction by the recipient,  
964 including, but not limited to, any provisions for restitution or reimbursement of the funds  
965 granted, loaned or otherwise invested in or with the recipient; and

966 (E) any other information as the secretary of administration and finance may determine;

967 and

968 (viii) the qualified investment conforms with the rules approved by the board.

969 (2) Rules approved by the board shall set the terms and conditions for investments that  
970 shall constitute qualified investments, including, but not limited to, loans, guarantees, loan  
971 insurance or reinsurance, equity investments, grants awarded pursuant to clause (iii) of

972 subsection (c), other financing or credit enhancing devices, as established by the center directly  
973 or on its own behalf or in conjunction with other public instrumentalities, or private institutions  
974 or the federal government. The rules shall provide that qualified investments made pursuant to  
975 clauses (i) and (ii) of said subsection (c) shall involve a transaction with the participation of at  
976 least 1 at-risk private party; provided, that the rules approved by the board shall establish the  
977 terms, procedures, standards and conditions which the center shall employ to identify qualified  
978 applications, process applications, make investment determinations, safeguard the fund, advance  
979 the objective of increasing employment opportunities, oversee the progress of qualified  
980 investments and secure the participation of other public instrumentalities, private institutions or  
981 the federal government in qualified investments; and provided further, that the rules shall provide  
982 for negotiated intellectual property agreements between the center and a qualified investment  
983 recipient which shall include, but shall not be limited to, the terms and conditions by which the  
984 fund's support may be reduced or withdrawn.

985 (f) The center may solicit investments by private institutions or investors in the activities  
986 of the fund and may reach agreements with such private institutions or investors regarding the  
987 terms of any such investments, including, but not limited to, the rights of such investors to  
988 participate in the income or appropriation of the fund. To further the objective of securing  
989 investments by private institutions or investors in the activities of the fund pursuant to the  
990 preceding sentence, the center may develop a proposal creating a separate investment entity  
991 which shall permit the commingling of the fund's resources with the maximum participation by  
992 such private institutions or investors in a manner consistent with the public purpose of the fund  
993 and under the terms and conditions established to protect and preserve the assets of the fund.



994 (g) Copies of the approved rules, and any modifications, shall be submitted to the clerks  
995 of the house of representatives and the senate, who shall forward the same to the house and  
996 senate committees on ways and means and the joint committee on economic development and  
997 emerging technologies.

998 (h) Qualified investment transactions made by the center pursuant to this section shall  
999 not, except as specified in this chapter, be subject to chapter 175, or any successor thereto, and  
1000 shall be payable solely from the fund and shall not constitute a debt or pledge of the full faith and  
1001 credit of the commonwealth, the center or any subdivision of the commonwealth.

1002 (i) The center shall not make expenditures from or a commitment of the assets of the  
1003 fund, including, but not limited to, the making of qualified investments secured by the fund, if  
1004 following the making of said qualified investment, the amount of the fund shall be less than the  
1005 minimum requirement established by the board.

1006 SECTION 51. Subsection (a) of section 7 of said chapter 23I, as appearing in the 2022  
1007 Official Edition, is hereby amended by adding the following sentence:- The center may, in its  
1008 discretion, transfer funds from the Massachusetts Life Sciences Breakthrough Fund established  
1009 in section 6 to the Dr. Craig C. Mello Small Business Equity Investment Fund to advance the  
1010 purposes of this section.

1011 SECTION 52. Subsection (a) of section 8 of said chapter 23I, as so appearing, is hereby  
1012 amended by adding the following sentence:- The center may, in its discretion, transfer funds  
1013 from the Massachusetts Life Sciences Breakthrough Fund established in section 6 to the Dr.  
1014 Judah Folkman Higher Education Grant Fund to advance the purposes of this section.

1015 SECTION 53. Sections 9, 10 and 12 of said chapter 23I are hereby repealed.

1016 SECTION 54. Section 15 of said chapter 23I, as appearing in the 2022 Official Edition, is  
1017 hereby amended by striking out, in line 18, the words “October 1”, and inserting in place thereof  
1018 the following words:- December 31.

1019 SECTION 55. Section 1 of chapter 23J of the General Laws, as so appearing, is hereby  
1020 amended by inserting after the definition of “Clean energy research” the following 3 definitions:-

1021 “Certified climatetech company”, climatetech company certified pursuant to subsection  
1022 (b) of section 16.

1023 “Climatetech”, clean energy and other advanced and applied technologies that contribute  
1024 to the decarbonization of the economy, reduce and mitigate greenhouse gas emissions, or  
1025 mitigate the impacts of climate change through adaptation, resiliency and environmental  
1026 sustainability.

1027 “Climatetech company”, a business corporation, partnership, firm, unincorporated  
1028 association or other entity engaged in research, development, innovation, manufacturing,  
1029 deployment or commercialization of climatetech technologies in the commonwealth and any  
1030 affiliate thereof, which is, or the members of which are, subject to taxation under chapter 62, 63,  
1031 64H or 64I.

1032 “Climatetech research”, clean energy research, advanced and applied research in new  
1033 climatetech technologies.

1034 SECTION 56. Section 2 of said chapter 23J is hereby amended by striking out, in lines  
1035 16, 17, 23, 24, 25 and 26, 30, 36, 39, 54, 55, 88 and 89, 90 and 102, as so appearing, the words

1036 “clean energy”, each time they appear, and inserting in place thereof, in each instance, the  
1037 following word:- climatetech.

1038 SECTION 57. Said section 2 of said chapter 23J is hereby further amended by striking  
1039 out, in line 32, as so appearing, the word “clean” and inserting in place thereof the following  
1040 word:- climatetech.

1041 SECTION 58. Section 3 of said chapter 23J, as so appearing, is hereby amended by  
1042 striking out, in lines 14, 37, 72, 87, 90, 92, 109, 112, 113, 131 to 132, 136, 141, 169, 170 to 171,  
1043 171, 177, 179, the words “clean energy”, each time they appear, and inserting in place thereof, in  
1044 each instance, the following word:- climatetech.

1045 SECTION 59. Section 5 of said chapter 23J, as so appearing, is hereby amended by  
1046 striking out, in lines 26 and 28, the words “clean energy”, each time they appear, and inserting in  
1047 place thereof, in each instance, the following word:- climatetech.

1048 SECTION 60. Section 7 of said chapter 23J, as so appearing, is hereby amended by  
1049 striking out, in lines 2, 3 and 7, the words “clean energy”, each time they appear, and inserting in  
1050 place thereof, in each instance, the following word:- climatetech.

1051 SECTION 61. Section 8 of said chapter 23J, as so appearing, is hereby amended by  
1052 striking out, in lines 10, 14, 32 and 34, the words “clean energy”, each time they appear, and  
1053 inserting in place thereof, in each instance, the following word:- climatetech.

1054 SECTION 62. Section 9 of said chapter 23J, as so appearing, is hereby amended by  
1055 inserting after the words “renewable energy”, in lines 24, 26, 28, 29, 31, 32, 36, 41 54, 97, 105  
1056 and 134, each time they appear, the following words:- and climatetech.

1057 SECTION 63. Said section 9 of said chapter 23J, as so appearing, is hereby further  
1058 amended by inserting after the words “clean energy”, in lines 52 and 58, each time they appear,  
1059 the following words:- and climatetech.

1060 SECTION 64. Subsection (d) of said section 9 of said chapter 23J, as so appearing, is  
1061 hereby amended by striking out, in lines 78 to 86, inclusive, the words “industry; (ii) the use of  
1062 renewable energy by electricity customers in the commonwealth; (iii) public education and  
1063 training regarding renewable energy including, but not limited to, promoting programs and  
1064 investments that lead to pathways toward economic self-sufficiency for low- and moderate-  
1065 income individuals and communities in the clean energy industry; (iv) product and market  
1066 development; (v) pilot and demonstration projects and other activities designed to increase the  
1067 use and affordability of renewable energy” and inserting in place thereof the following words:-  
1068 and climatetech industry; (ii) the use of renewable energy by electricity customers in the  
1069 commonwealth; (iii) public education and training regarding renewable energy and climatetech,  
1070 including, but not limited to, promoting programs and investments that lead to pathways toward  
1071 economic self-sufficiency for low- and moderate-income individuals and communities in the  
1072 clean energy and climatetech industry; (iv) product and market development; (v) pilot and  
1073 demonstration projects and other activities designed to increase the use and affordability of  
1074 renewable energy and climatetech.

1075 SECTION 65. Said section 9 of said chapter 23J, as so appearing, is hereby further  
1076 amended by inserting after the word “projects”, in line 123, the following words:- ; provided,  
1077 that climatetech technologies eligible for assistance shall be consistent with the definition of  
1078 climatetech as set forth in section 1.

1079 SECTION 66. Section 9A of said chapter 23J, as so appearing, is hereby amended by  
1080 striking out, in line 84, the word “and”.

1081 SECTION 67. Subsection (b) of said section 9A of said chapter 23J, as so appearing, is  
1082 hereby amended by striking out clause (12) and inserting in place thereof the following 3  
1083 clauses:-

1084 (12) promote jobs, economic and workforce development through capital grants to  
1085 companies and governmental entities for the purpose of supporting and stimulating research, and  
1086 development, innovation, manufacturing, commercialization and deployment of offshore wind in  
1087 the commonwealth;

1088 (13) provide for the necessary and reasonable administrative and personnel costs of the  
1089 center or of the executive office of energy and environmental affairs related to administering the  
1090 fund; and

1091 (14) otherwise further the public purposes set forth in this section.

1092 SECTION 68. Section 10 of said chapter 23J, as so appearing, is hereby amended by  
1093 striking out, in lines 3 and 6, the words “clean energy”, each time they appear, and inserting in  
1094 place thereof, in each instance, the following word:- climatetech.

1095 SECTION 69. Section 13 of said chapter 23J, as so appearing, is hereby amended by  
1096 striking out, in lines 1, 6, 7, 13, 14 to 15, 17, 18, 20, 23 to 24, 24, 26, 33 to 34, 34, 36 to 37, 42,  
1097 44, 49, 56, 64 and 75, the words “clean energy”, each time they appear, and inserting in place  
1098 thereof, in each instance, the following word:- climatetech.

1099 SECTION 70. Section 15 of said chapter 23J, as so appearing, is hereby amended by  
1100 striking out, in lines 2 and 71, the words “Clean Energy”, each time they appear, and inserting in  
1101 place thereof in each instance the following word:- Climatetech.

1102 SECTION 71. Said section 15 of said chapter 23J, as so appearing, is hereby further  
1103 amended by striking out, in lines 8, 18, 21, 22, 25, 30 to 31, 35 to 36, 38, 40, 42, 44 to 45 and 47,  
1104 the words “clean energy”, each time they appear, and inserting in place thereof in each instance  
1105 the following word:- climatetech.

1106 SECTION 72. Said section 15 of said chapter 23J, as so appearing, is hereby further  
1107 amended by striking out, in line 47, the word “and”.

1108 SECTION 73. Subsection (b) of said section 15 of said chapter 23J, as so appearing, is  
1109 hereby amended by striking out clause (x) and inserting in place thereof the following 2 clauses:-

1110 (x) promoting jobs, economic and workforce development through capital grants to  
1111 companies and governmental entities for the purpose of supporting and stimulating research and  
1112 development, innovation, manufacturing, commercialization and deployment of climatetech  
1113 technologies in the commonwealth; and

1114 (xi) providing for the necessary and reasonable administrative and personnel costs of the  
1115 center or of the executive office of energy and environmental affairs related to administering the  
1116 fund.

1117 SECTION 74. Said chapter 23J is hereby further amended by adding the following  
1118 section:-

1119           Section 16. (a) There shall be established and placed within the center a climatetech tax  
1120 incentive program that shall be administered by the center. The purpose of the program shall be  
1121 to develop and expand climatetech related employment opportunities in the commonwealth and  
1122 to promote climatetech related economic development in the commonwealth by supporting and  
1123 stimulating research, development, innovation, manufacturing and deployment in the climatetech  
1124 sector. A climatetech company certified pursuant to subsection (b) shall be eligible for  
1125 participation in the program.

1126           (b) The center may, upon a majority vote of the board, certify a climatetech company as  
1127 eligible upon: (i) the timely receipt, as determined by the center, of a certification proposal  
1128 supported by independently verifiable information, signed under the pains and penalties of  
1129 perjury by a person expressly authorized to contract on behalf of the climatetech company and  
1130 shall include, but shall not be limited to, an estimate of the projected new state revenue the  
1131 climatetech company expects to generate during the period for which the company seeks  
1132 certification, together with a plan that shall include, but shall not be limited to: (A) precise goals  
1133 and objectives, by which the climatetech company proposes to achieve the projected new state  
1134 revenue; (B) an estimate of the number of permanent full-time employees to be hired or retained;  
1135 (C) an estimate of the year in which the company expects to hire or retain the employees; (D) an  
1136 estimate of the projected average salaries of said employees; (E) an estimate of the projected  
1137 taxable income pursuant to chapter 62 generated by said employees; (F) an estimate of the  
1138 methods by which the company shall obtain new employees and pursue a diverse workforce; and  
1139 (G) if applicable, an estimate of the company's planned capital investment in the commonwealth;  
1140 and (ii) findings made by the center, based on the certification proposal, documents submitted  
1141 therewith and any additional investigation by the center that shall be incorporated in its approval,

1142 that: (1) the climatetech company is likely to contribute substantially to research, development,  
1143 innovation, manufacturing, commercialization or deployment of climatetech in the  
1144 commonwealth; (2) the climatetech company has a substantial likelihood of meeting all statutory  
1145 requirements and any other criteria that the center may prescribe, including, but not limited to,  
1146 criteria in the following areas: (A) leveraging additional funding or attracting additional  
1147 resources to the commonwealth; (B) increasing research, development, innovation,  
1148 manufacturing, commercialization or deployment of climate technologies within the  
1149 commonwealth; and (C) creating employment in the commonwealth; and (3) the climatetech  
1150 company has a substantial likelihood of meeting its state revenue, employment growth and  
1151 applicable capital investment projections, as specified in the certification proposal, over the  
1152 period for which it receives benefits.

1153 (c)(1) Certification granted pursuant to subsection (b) shall be valid for 5 years starting  
1154 with the tax year in which certification is granted. Each certified climatetech company shall file  
1155 an annual report with the center certifying whether it has met the specific targets established in  
1156 the proposal pursuant to clause (i) of subsection (b) and, if not, detailing its progress towards  
1157 those targets.

1158 (2) The certification of a climatetech company may be revoked by the center after an  
1159 investigation by the center and a determination that the climatetech company is in material  
1160 noncompliance with its certification proposal; provided, however, that the center shall review  
1161 said certified climatetech company at least annually. Revocation shall take effect on the first day  
1162 of the tax year in which the center determines the certified climatetech company to be in material  
1163 noncompliance. The commissioner of revenue shall, as of the effective date of the revocation,  
1164 disallow any credits allowed by the original certification of tax benefits under this section. The



1165 commissioner of revenue shall issue regulations to establish a process to recapture the value of  
1166 any credits allowed by the certification under this section. For the purposes of this paragraph,  
1167 “material noncompliance” shall mean the failure of a certified climatetech company to  
1168 substantially achieve the new state revenue, job growth and capital investment projections set  
1169 forth in its certification proposal or any other act, omission or misrepresentation by the certified  
1170 climatetech company that frustrates the public purpose of the climatetech tax incentive program.

1171 (3) Nothing in this subsection shall limit any legal remedies available to the  
1172 commonwealth against any certified climatetech company.

1173 (d)(1) The center, in consultation with the department of revenue, may annually authorize  
1174 incentives, including those established in subsections (ff) and (gg) of section 6 of chapter 62,  
1175 subsection (j) of section 38M of chapter 63, section 38PP of said chapter 63, section 38QQ of  
1176 said chapter 63, section 38RR of said chapter 63, the second paragraph of subsection (c) of  
1177 section 42B of said chapter 63 and subsection (yy) of section 6 of chapter 64H, that shall not  
1178 exceed \$30,000,000 annually. The center, in consultation with the department of revenue, may  
1179 limit the incentives to a specific dollar amount or time duration or in any other manner deemed  
1180 appropriate by the department of revenue; provided, however, that the department of revenue  
1181 shall only allocate the incentives among certified climatetech companies.

1182 (2) The center, in consultation with the department of revenue, shall provide an estimate  
1183 to the secretary of administration and finance of the tax cost of extending benefits to a proposed  
1184 project before certification, as approved by the commissioner of revenue, based on reasonable  
1185 projections of project activities and costs. Tax incentives shall not be available to a certified

1186 climatetech company unless expressly granted by the secretary of administration and finance in  
1187 writing.

1188 SECTION 75. Section 18 of chapter 23N of the General Laws, as most recently amended  
1189 by section 137 of chapter 7 of the acts of 2023, is hereby further amended by striking out  
1190 subsections (b) and (c) and inserting in place thereof the following subsections:-

1191 (b) The fund shall be administered by the secretary of economic development. Money in  
1192 the fund shall be competitively granted pursuant to existing workforce development programs  
1193 that develop and strengthen workforce opportunities for low-income communities or vulnerable  
1194 youth and young adults in the commonwealth, including providing opportunities and strategies to  
1195 promote stable employment and wage growth, or competitively granted to eligible recipients  
1196 described in subsection (c).

1197 (c) Eligible grant recipients shall provide opportunities that: (i) target at risk youth,  
1198 including resources to empower youth to succeed in the workforce; (ii) provide job skills  
1199 trainings, including programs offering trainings in multiple languages and areas for development,  
1200 including education and hands on skills; (iii) promote adult literacy, including strategies to  
1201 master reading and writing and providing digital formats to increase accessibility; and (iv)  
1202 provide English language learning programs to promote access to the workforce; provided,  
1203 however, that as an alternative, eligible grant recipients may provide opportunities that: (A)  
1204 provide job skills trainings, including education and hands-on skills for individuals with  
1205 intellectual, developmental or physical disabilities; or (B) facilitate work permits, professional  
1206 credentialing or other workforce opportunities for non-citizens permanently residing under color  
1207 of law or otherwise lawfully present in the commonwealth. The secretary of economic

1208 development shall establish criteria to evaluate applications for the grant program; provided, that  
1209 the criteria shall include, but shall not be limited to, at risk populations; provided further, that  
1210 preference shall be given to eligible grant recipients providing opportunities for individuals who  
1211 meet at least 2 of the following: (i) is under 30 years of age; (ii) is a victim of violence; (iii) is  
1212 over 18 years of age and does not have a high school diploma; (iv) has been convicted of a  
1213 felony; (v) has been unemployed or has had a family income below 250 per cent of the federal  
1214 poverty level for not less than 6 months; (vi) lives in a census tract where over 20 per cent of the  
1215 populations fall below the federal poverty line; (vii) is an immigrant, refugee or person of color;  
1216 or (viii) is an individual with an intellectual, developmental or physical disability.

1217 SECTION 76. Chapter 29 of the General Laws is hereby amended by striking out section  
1218 2AAAA and inserting in place thereof the following section:-

1219 Section 2AAAA. There shall be established and set up on the books of the  
1220 commonwealth a separate fund to be known as the State Athletic Commission Fund to be  
1221 administered by the commissioner of occupational licensure. The fund shall consist of any  
1222 money from licensing fees or other fees and fines collected under sections 32 to 35, inclusive,  
1223 sections 40, 40A and 42 of chapter 147 and section 12 of chapter 265. Not more than \$500,000  
1224 in each fiscal year shall be expended, without further appropriation, by the commissioner of  
1225 occupational licensure for the costs of operating and administering the state athletic commission.  
1226 Any amount credited to the fund that exceeds \$500,000 shall be deposited into the General Fund.  
1227 For the purposes of accommodating discrepancies between the receipt of retained revenues and  
1228 related expenditures, the division of occupational licensure may incur expenses and the  
1229 comptroller may certify for payment amounts not to exceed the lower of this authorization or the  
1230 most recent revenue estimate as reported in the state accounting system.

1231 SECTION 77. Section 29K of said chapter 29, as appearing in the 2022 Official Edition,  
1232 is hereby amended by adding the following subsection:-

1233 (h) Notwithstanding any general or special law to the contrary, the board of directors of a  
1234 state authority may meet independently of management or in executive session to discuss matters  
1235 pertaining to the audit or compensation committees.

1236 SECTION 78. Section 1 of chapter 30B of the General Laws, as so appearing, is hereby  
1237 amended by adding the following subsection:-

1238 (g) Notwithstanding section 39M of chapter 30, or any general or special law to the  
1239 contrary, a governmental body may, in a single procurement in accordance with section 5,  
1240 procure: (i) broadband internet service; (ii) the design, installation, maintenance and operation of  
1241 fiber optic cables and other equipment to provide broadband internet service to a public building  
1242 or buildings; (iii) the design, installation, maintenance and operation of a wireless  
1243 communication network for a public building or public land; or (iv) any combination of the  
1244 foregoing. All such fiber optic cables, wireless network equipment and other physical  
1245 improvements designed, installed, maintained and operated pursuant to such procurement shall  
1246 be considered supplies.

1247 SECTION 79. Section 59 of chapter 40 of the General Laws, as so appearing, is hereby  
1248 amended by striking out, in lines 5 and 6, the words “and pursuant to regulations issued by the  
1249 economic assistance coordinating council established under section 3B of chapter 23A,”.

1250 SECTION 80. Said section 59 of said chapter 40, as so appearing, is hereby further  
1251 amended by striking out clause (i) and inserting in place thereof the following clause:- (i)  
1252 includes a description of the parcels to be included in the agreement;.

1253 SECTION 81. Said section 59 of said chapter 40, as so appearing, is hereby further  
1254 amended by striking out, in line 30, the words “within such TIF area”.

1255 SECTION 82. Said section 59 of said chapter 40, as so appearing, is hereby further  
1256 amended by striking out, in lines 32 to 33, the words “as required by said regulations”.

1257 SECTION 83. Said section 59 of said chapter 40, as so appearing, is hereby further  
1258 amended by striking out clause (vii).

1259 SECTION 84. Said section 59 of said chapter 40, as so appearing, is hereby further  
1260 amended by striking out, in line 90, the figure “(viii)” and inserting in place thereof the following  
1261 figure:- (vii).

1262 SECTION 85. Said section 59 of said chapter 40, as so appearing, is hereby further  
1263 amended by striking out, in lines 91 to 92, the words “and the economic assistance coordinating  
1264 council”.

1265 SECTION 86. Section 6 of chapter 40A of the General Laws, as so appearing, is hereby  
1266 amended by striking out the second paragraph and inserting in place thereof the following  
1267 paragraph:-

1268 A zoning ordinance or by-law shall provide that construction or operations under a  
1269 building permit shall conform to any subsequent amendment of the ordinance or by-law unless  
1270 the use or construction is commenced within a period of not more than 12 months after the  
1271 issuance of the permit and, in cases involving construction, unless such construction is continued  
1272 through to completion as continuously and expeditiously as is reasonable. Construction or  
1273 operations under a special permit issued pursuant to section 9 or site plan approval pursuant to

1274 the local ordinance or by-law shall conform to any subsequent amendment of the zoning  
1275 ordinance or by-law or of any other local land use regulations unless the use or construction is  
1276 commenced within a period of 3 years after the issuance of the special permit or site plan  
1277 approval and, in cases involving construction, unless such construction is continued through to  
1278 completion as continuously and expeditiously as is reasonable. For the purpose of the prior  
1279 sentence, construction involving the redevelopment of previously disturbed land shall be deemed  
1280 to have commenced upon substantial investment in site preparation or infrastructure  
1281 construction, and construction of developments intended to proceed in phases shall proceed  
1282 expeditiously, but not continuously, among phases.

1283 SECTION 87. Subsection (a) of section 4G of chapter 40J of the General Laws, as so  
1284 appearing, is hereby amended by inserting after the word “granted”, in line 21, the following  
1285 words:- ; provided, however, that the University of Massachusetts may leverage funding sourced  
1286 from an agency to meet the match requirement.

1287 SECTION 88. Subsection (c) of said section 4G of said chapter 40J, as so appearing, is  
1288 hereby amended by inserting after the word “blockchain”, in line 61, the following words:- , non-  
1289 therapeutic biomanufacturing.

1290 SECTION 89. Subsection (c) of section 6B of said chapter 40J, as most recently amended  
1291 by section 179 of chapter 7 of the acts of 2023, is hereby further amended by striking out the last  
1292 sentence.

1293 SECTION 90. Section 2 of chapter 43D of the General Laws, as appearing in the 2022  
1294 Official Edition, is hereby amended by striking out the definition of “Interagency permitting  
1295 board”.

1296 SECTION 91. Said section 2 of said chapter 43D, as so appearing, is hereby further  
1297 amended by striking out the definition of “Priority development site” and inserting in place  
1298 thereof the following 2 definitions:-

1299 “Permit regulatory office”, the office within the executive office of economic  
1300 development established pursuant to section 3H of chapter 23A.

1301 “Priority development site”, a privately or publicly owned property that is: (i) eligible  
1302 under applicable zoning provisions, including special permits or other discretionary permits, for  
1303 the development or redevelopment of a building at least 50,000 square feet of gross floor area in  
1304 new or existing buildings or structures; and (ii) designated as a priority development site by the  
1305 permit regulatory office. Several parcels or projects may be included within a single priority  
1306 development site.

1307 SECTION 92. Said chapter 43D is hereby further amended by striking out section 3 and  
1308 inserting in place thereof the following section:-

1309 Section 3. (a) A governing body seeking designation of a priority development site shall  
1310 file a formal proposal with the permit regulatory office. If the proposal includes an intention to  
1311 develop housing within the priority development site, the governing body shall provide a copy of  
1312 the proposal to the secretary of housing and livable communities. The proposal shall include: (i)  
1313 a detailed description of the property; (ii) a good faith commitment to comply with this chapter;  
1314 (iii) a description of the uses that could be developed within the priority development site; and  
1315 (iv) such other information as the secretary shall require by regulation or program guidelines,  
1316 after consultation with the secretary of energy and environmental affairs, the secretary of housing  
1317 and livable communities and the secretary of transportation.

1318 (b) The secretary shall by regulation or program guidelines establish criteria for  
1319 designating priority development sites. These criteria shall include a preference for areas that  
1320 include 1 or more of the following: (i) underutilized buildings or facilities; (ii) adequate utilities  
1321 for the types of development anticipated to occur; (iii) convenient access to a public transit  
1322 station; or (iv) areas in which electric grid capacity can satisfy new all electric buildings. Priority  
1323 development sites shall not include areas containing highly sensitive natural resources or areas in  
1324 which development would be at significant risk from rising sea levels or other flood risk caused  
1325 or exacerbated by climate change.

1326 SECTION 93. Section 11 of said chapter 43D, as appearing in the 2022 Official Edition,  
1327 is hereby amended by striking out, in lines 2 to 3, the words “unless the permit expressly allows  
1328 the transfer without the approval of the issuing authority” and inserting in place thereof the  
1329 following words:- except as provided in a local ordinance or bylaw or in an applicable state law  
1330 or regulation.

1331 SECTION 94. Said chapter 43D is hereby further amended by striking out section 12 and  
1332 inserting in place thereof the following section:-

1333 Section 12. A municipality that has a priority development site shall be eligible for  
1334 priority consideration for: (i) any grant program administered by the executive office of  
1335 economic development; (ii) other state resources for business development such as quasi-public  
1336 financing and training programs; (iii) brownfields remediation assistance administered by the  
1337 Massachusetts Development Finance Agency; and (iv) technical assistance provided by the  
1338 regional planning council; provided, that the state financial assistance or technical assistance  
1339 shall be intended to facilitate development within the priority development site; and provided



1340 further that priority consideration for such grants and other financial assistance shall apply only  
1341 to a municipality that is in compliance with the multifamily zoning requirements of section 3A of  
1342 chapter 40A, if applicable.

1343 SECTION 95. Section 13 of said chapter 43D is hereby repealed.

1344 SECTION 96. Section 6 of chapter 62 of the General Laws is hereby amended by striking  
1345 out, in line 149, as appearing in the 2022 Official Edition, the words ““EDIP contract” and  
1346 “proposed project”” and inserting in place thereof the following words:- “EDIP contract”,  
1347 “proportion of compliance”, “proposed project” and “refundable credit”.

1348 SECTION 97. Said section 6 of said chapter 62 is hereby further amended by striking  
1349 out, in lines 154 to 157, inclusive, as so appearing, the words “, up to an amount equal to 50 per  
1350 cent of the liability in a taxable year; provided, however, that the 50 per cent limitation shall not  
1351 apply where the credit is refundable under paragraph (6)”.

1352 SECTION 98. Said section 6 of said chapter 62 is hereby further amended by striking  
1353 out, in lines 159 to 163, inclusive, as so appearing, the words “; provided further, that a credit  
1354 awarded in connection with a certified project that will retain permanent full-time employees in a  
1355 gateway municipality without creating a net increase in permanent full-time employees shall not  
1356 exceed \$5,000 per retained employee”.

1357 SECTION 99. Paragraph (3) of subsection (g) of said section 6 of said chapter 62, as  
1358 most recently amended by section 215 of chapter 7 of the acts of 2023, is hereby further  
1359 amended by striking out the last sentence and inserting in place thereof the following 2  
1360 sentences:- The EACC shall provide the commissioner with the documentation that the  
1361 commissioner deems necessary to confirm compliance with the annual cap and the commissioner

1362 shall provide a report confirming compliance to the secretary of administration and finance and  
1363 the secretary of economic development. Notwithstanding section 21 of chapter 62C, the  
1364 department of revenue shall provide the EACC with documentation confirming tax credits  
1365 claimed under this subsection by the owner or lessee of a certified project.

1366 SECTION 100. Paragraph (8) of said subsection (g) of said section 6 of said chapter 62,  
1367 as appearing in the 2022 Official Edition, is hereby amended by striking out the last sentence and  
1368 inserting in place thereof the following sentence:- The amount of credits subject to recapture  
1369 shall be equal to the taxpayer's proportion of compliance, as determined by the EACC as part of  
1370 its revocation process and reported to the taxpayer and the department of revenue at the time that  
1371 certification is revoked.

1372 SECTION 101. Subsection (r) of said section 6 of said chapter 62, as so appearing, is  
1373 hereby amended by striking out, in line 949, the figure "\$30,000,000" and inserting in place  
1374 thereof the following figure:- \$50,000,000.

1375 SECTION 102. Said section 6 of said chapter 62, as most recently amended by chapter  
1376 88 of the acts of 2024, is hereby further amended by striking out subsection (t).

1377 SECTION 103. Said section 6 of said chapter 62, as so amended, is hereby further  
1378 amended by adding the following 5 subsections:-

1379 (ee)(1) As used in this subsection, the following words shall, unless the context clearly  
1380 requires otherwise, have the following meanings:

1381 "Advertising and public relations expenditure", a cost incurred within the commonwealth  
1382 by an eligible theater production for goods or services related to the marketing, public relations,

1383 creation and placement of print, electronic, television, billboards or other forms of advertising to  
1384 promote the eligible theater production.

1385 “Eligible theater production”, a live stage musical, dance or theatrical production or tour  
1386 being presented in a qualified production facility that is either: (i) a pre-Broadway  
1387 production; (ii) a pre-off Broadway production; or (iii) a national tour launch.

1388 “Eligible theater production certificate”, a certificate issued by the office, in consultation  
1389 with the commissioner, certifying that a production is an eligible theater production that meets  
1390 the rules or regulations of the office, and that it has been awarded a tax credit in a specified  
1391 amount, pursuant to section 3M of chapter 23A.

1392 “National tour launch”, a live stage production that, in its original or adaptive version, is  
1393 performed in a qualified production facility and opens its national tour in the commonwealth.

1394 “Office”, the Massachusetts office of business development established in section 1  
1395 of chapter 23A, or any constituent office thereof.

1396 “Payroll”, all salaries, wages, fees and other compensation from sources within the  
1397 commonwealth, including, but not limited to, taxes, benefits and any other consideration incurred  
1398 or paid to talent and non-talent employees of the applicant for services rendered within the  
1399 commonwealth to and on behalf of an eligible theater production; provided, that the payroll  
1400 expenditure shall be incurred or paid by the applicant for services related to any portion of an  
1401 eligible theater production from its pre-production stages, including, but not limited to: (i) the  
1402 writing of the script; (ii) casting; (iii) hiring of service providers; (iv) purchases from  
1403 vendors; (v) marketing; (vi) advertising; (vii) public relations; (viii) load in; (ix) rehearsals; (x)  
1404 performances; (xi) other eligible theater production related activities; and (xii) load out; and

1405 provided further, that the payroll expenditure shall be directly attributable to the eligible theater  
1406 production and shall be limited to the first \$100,000 of wages incurred or paid to each  
1407 employee of an eligible theater production in each tax year.

1408 “Pre-Broadway production”, a live stage production that, in its original or adaptive  
1409 version, is performed in a qualified production facility having a presentation scheduled for  
1410 the city of New York’s Broadway theater district within 24 months after its presentation in  
1411 the commonwealth.

1412 “Pre-off Broadway production”, a live stage production that, in its original or adaptive  
1413 version, is performed in a qualified production facility having a presentation scheduled for the  
1414 city of New York’s off-Broadway theater district within 24 months after its presentation in  
1415 the commonwealth.

1416 “Production and performance expenditures”, a contemporaneous exchange of cash or  
1417 cash equivalent for goods or services related to development, production, performance or  
1418 operating expenditures incurred in the commonwealth for a qualified theater production,  
1419 including, but not limited to, expenditures for design, construction and operation, including sets,  
1420 special and visual effects, costumes, wardrobes, make-up, accessories, costs associated with  
1421 sound, lighting, staging, advertising and public relations expenditures, facility expenses, rentals,  
1422 per diems, accommodations and other related costs.

1423 “Qualified production facility”, a facility located in the commonwealth in which live  
1424 theater productions are, or are intended to be, exclusively presented that contains at least 1 stage,  
1425 a seating capacity of not less than 175 seats, dressing rooms, storage areas and other ancillary  
1426 amenities necessary for the eligible theater production.

1427           “Transportation expenditures”, expenses incurred in the commonwealth for the  
1428 packaging, crating and transportation both to the commonwealth for use in a qualified theater  
1429 production of sets, costumes or other tangible property constructed or manufactured outside the  
1430 commonwealth, or from the commonwealth after use in a qualified theater production of sets,  
1431 costumes or other tangible property constructed or manufactured in the commonwealth and the  
1432 transportation of the cast and crew to and from the commonwealth; provided, that “transportation  
1433 expenditures” shall include any portion performed in the commonwealth of the packaging,  
1434 crating and transporting of property and equipment used for special and visual effects, sound,  
1435 lighting and staging, costumes, wardrobes, make-up and related accessories and materials and  
1436 any other performance or production-related property and equipment.

1437           (2) Any taxpayer that has been awarded an eligible theater production certificate and  
1438 has completed a cost accounting pursuant to subsection (c) of section 3M of chapter 23A shall  
1439 be allowed a tax credit against taxes imposed by this chapter. The credit shall not  
1440 exceed \$5,000,000 and shall be equal to: (i) 35 per cent of the total in-state payroll costs; (ii) 25  
1441 per cent of the production and performance expenditures; and (iii) 25 per cent of transportation  
1442 expenditures. Additionally, the credit shall not exceed the amount of credit specified in the  
1443 eligible theater production certificate.

1444           (3) The tax credit shall be allowed against the tax for the taxable period in which the  
1445 credit is issued and any amount of the tax credit that exceeds the tax due for a taxable year  
1446 may be carried forward for not more than 5 succeeding tax years.

1447           (4) If a taxpayer has not claimed the tax credits in whole or part, a taxpayer eligible for  
1448 the tax credits may assign, transfer or convey the tax credits, in whole or in part, by sale or

1449 otherwise to any individual or entity and such assignee of the tax credits that have not  
1450 claimed the tax credits, in whole or in part, may assign, transfer or convey the tax credits, in  
1451 whole or in part, by sale or otherwise to any individual or entity. The assignee of the tax credits  
1452 may use acquired credits to offset up to 100 per cent of the tax liabilities otherwise imposed  
1453 pursuant to this chapter. The assignee may apply the tax credits against taxes imposed on the  
1454 assignee for not more than 5 succeeding tax years from the date an eligible theater production  
1455 certificate is first issued by the office. The assignor shall perfect the transfer by notifying the  
1456 commissioner, in writing, within 30 calendar days following the effective date of the transfer and  
1457 shall provide any information as may be required by the commissioner to administer and carry  
1458 out this subsection.

1459 (5) The commissioner shall promulgate such rules and regulations necessary for the  
1460 administration of this subsection.

1461 (ff)(1) As used in this subsection, the following words shall, unless the context clearly  
1462 requires otherwise, have the following meanings:

1463 “Capital investment”, expenses incurred for the site preparation and construction, repair,  
1464 renovation, improvement or equipping of a building, structure, facility or other improvements to  
1465 real property, including, but not limited to, site-related utility and transportation infrastructure  
1466 improvements.

1467 “Center”, the Massachusetts clean energy technology center established in section 2 of  
1468 chapter 23J.

1469 “Certified climatetech company”, a climatetech company, as defined in section 1 of  
1470 chapter 23J.

1471 “Climatetech facility”, any building, complex of buildings or structural components of  
1472 buildings, including access infrastructure, and all machinery and equipment used in the research,  
1473 manufacturing, assembly, development, provision, or administration of goods or services in the  
1474 climatetech sector.

1475 “Owner”, a taxpayer subject to tax under this chapter that: (i) holds title to a climatetech  
1476 facility; or (ii) ground leases the land underlying a climatetech facility for at least 50 years.

1477 “Tenant”, a taxpayer subject to tax under this chapter that is a lessee in climatetech  
1478 facility.

1479 (2) An owner or tenant, to the extent authorized by the climatetech tax incentive program  
1480 established in section 16 of chapter 23J, may be allowed a refundable credit against the taxes  
1481 imposed under this chapter in an amount up to 50 per cent of the owner’s total capital investment  
1482 in a climatetech facility. The total amount of tax credit awarded pursuant to this subsection shall  
1483 be distributed in equal parts over the 5 taxable years that correspond to the period in which the  
1484 owner or tenant is certified pursuant to said section 16 of said chapter 23J.

1485 (3) An owner shall be eligible for a tax credit authorized under this subsection if the  
1486 owner demonstrates to the center that: (i) the owner is a certified climatetech company; (ii) the  
1487 owner’s total capital investment in the climatetech facility equals not less than \$5,000,000; and  
1488 (iii) the climatetech facility shall employ not less than 50 new full-time employees by the fifth  
1489 year of the owner’s certification period under section 16 of chapter 23J. Upon verification, the  
1490 center shall provide this information to the department of revenue for the purpose of  
1491 administering the credit.

1492 (4) A tenant shall be eligible for a tax credit authorized pursuant to this subsection if the  
1493 tenant demonstrates to the center that: (i) the tenant is a certified climatetech company; (ii) the  
1494 owner has made a total capital investment in the facility that is not less than \$5,000,000; (iii) the  
1495 tenant occupies a leased area of the climatetech facility that represents not less than 25 per cent  
1496 of the total leasable square footage of the facility; and (iv) the tenant shall employ not less than  
1497 13 full-time employees by the fifth year of the tenant's certification period under section 16 of  
1498 chapter 23J. Upon verification, the center shall provide this information to the department of  
1499 revenue for the purpose of administering the credit. The amount of tax credits awarded under this  
1500 subsection to a tenant for a taxable year shall not exceed the tenant's total lease payments for  
1501 occupancy of the climatetech facility for the taxable year.

1502 (5) The department of revenue shall issue the refundable portion of the credit without  
1503 further appropriation and in accordance with the cumulative amount, including the current year  
1504 costs of incentives allowed in previous years, which shall not exceed \$30,000,000 annually as set  
1505 forth in subsection (d) of section 16 of chapter 23J.

1506 (6) The credit under this subsection shall be attributed on a pro rata basis to the owners,  
1507 partners or members of the legal entity entitled to the credit under this subsection and shall be  
1508 allowed as a credit against the tax due under this chapter from such owners, partners or members  
1509 in a manner determined by the commissioner.

1510 (7) The department of revenue shall promulgate such rules and regulations as are  
1511 necessary to administer the credit established in this subsection.

1512 (gg)(1) A taxpayer, to the extent authorized by the climatetech tax incentive program  
1513 established in section 16 of chapter 23J, may be allowed a refundable jobs credit against the tax



1514 liability imposed under this chapter in an amount determined by the Massachusetts clean energy  
1515 technology center established in section 2 of said chapter 23J, in consultation with the  
1516 department of revenue.

1517 (2) A taxpayer taking a credit under this subsection shall commit to the creation of not  
1518 less than 5 net new permanent full-time employees in the commonwealth.

1519 (3) A credit allowed under this subsection shall reduce the liability of the taxpayer under  
1520 this chapter for the taxable year. If a credit claimed under this subsection by a taxpayer exceeds  
1521 the taxpayer's liability as otherwise determined under this chapter for the taxable year, 90 per  
1522 cent of such excess credit, to the extent authorized by the climatetech tax incentive program,  
1523 shall be refundable to the taxpayer. Excess credit amounts shall not be carried forward to other  
1524 taxable years.

1525 (4) The department of revenue shall issue the refundable portion of the jobs credit  
1526 without further appropriation and in accordance with the cumulative amount, including the  
1527 current year costs of incentives allowed in previous years, which shall not exceed \$30,000,000  
1528 annually as set forth in subsection (d) of section 16 of chapter 23J.

1529 (5) The credit under this subsection shall be attributed on a pro rata basis to the owners,  
1530 partners or members of the legal entity entitled to the credit under this subsection and shall be  
1531 allowed as a credit against the tax due under this chapter from such owners, partners or members  
1532 in a manner determined by the commissioner.

1533 (hh)(1) An employer engaged in business in the commonwealth, which is not a business  
1534 corporation subject to the excise under chapter 63, may be allowed a credit in each taxable year  
1535 against the tax liability imposed by this chapter equal to \$5,000 or 50 per cent of the wages paid

1536 to each net-new qualified intern employed in the taxable year, whichever is less. If a credit  
1537 allowed pursuant to this subsection exceeds the tax otherwise due under this chapter, 100 per  
1538 cent of the balance of such credit may, at the option of the taxpayer, be refunded to the taxpayer.

1539 (2) For an employer to be eligible for a credit under this subsection: (i) the intern shall be  
1540 enrolled in or a recent graduate of a public or private institution of higher education located in  
1541 the commonwealth; (ii) the intern shall have been employed as a qualified intern by the employer  
1542 for at least 12 weeks in the taxable year for which the credit is claimed; and (iii) the employer  
1543 shall demonstrate that the total number of interns employed in the taxable year exceeds the  
1544 average number of interns employed by the taxpayer per year over the previous 3 years. An  
1545 intern shall not be qualified if the intern participating in another internship or apprenticeship  
1546 program for which an employer has claimed a credit in the taxable year under this subsection or  
1547 chapter 63.

1548 (3) The total cumulative value of the credits authorized pursuant to this subsection and  
1549 section 38SS of chapter 63 shall not exceed \$10,000,000 annually. An employer shall not claim  
1550 more than \$100,000 in credits under this subsection for any taxable year. A credit allowed under  
1551 this subsection shall not be transferable.

1552 (4) The credit under this subsection shall be attributed on a pro rata basis to the owners,  
1553 partners or members of the legal entity entitled to the credit under this subsection and shall be  
1554 allowed as a credit against the tax due under this chapter of such owners, partners or members, in  
1555 a manner determined by the commissioner.

1556 (5) The executive office of economic development, in consultation with the  
1557 commissioner, shall authorize, administer and determine eligibility for the tax credit pursuant to

1558 this subsection and section 38SS of chapter 63 and shall allocate the credit in accordance with  
1559 the standards and requirements set forth in regulations promulgated pursuant to this subsection.  
1560 The secretary of economic development, in consultation with the commissioner, shall  
1561 promulgate regulations establishing an application process for the credit.

1562 (6) The secretary of economic development shall annually file a report with the house and  
1563 senate committees on ways and means, the joint committee on economic development and  
1564 emerging technologies and the joint committee on labor and workforce development identifying  
1565 the following: (i) total amount of tax credits claimed pursuant to this subsection and section  
1566 38SS of chapter 63; (ii) the number of participating interns; and (iii) the number of participating  
1567 employers. In the fourth submission of said annual report, the secretary of economic  
1568 development shall provide an assessment of the effectiveness of the credit offered under this  
1569 subsection and section 38SS of chapter 63 in achieving the goal of retaining graduating talent in  
1570 the commonwealth. Notwithstanding section 21 of chapter 62C, the department of revenue may  
1571 provide to the secretary of economic development de-identified, statistical tax return information  
1572 related to the tax filings of former participating interns for the 5 tax years beginning after the  
1573 conclusion of the internship to evaluate whether former interns are employed and domiciled in  
1574 the commonwealth after the internship; provided, that such information shall be shared in a  
1575 manner that prevents the identification of particular tax returns.

1576 (ii)(1) As used in this subsection, the following words shall, unless the context clearly  
1577 requires otherwise, have the following meanings:

1578 “Digital”, a system that uses discrete, or discontinuous, values ordinarily symbolized  
1579 numerically to represent information for input, processing, transmission and storage. A digital

1580 system shall be contrasted with an “analog” system, which uses a continuous range of values to  
1581 represent information. The term “digital” shall include, but shall not be limited to, information  
1582 input, processed, transmitted and stored via the Internet.

1583 “Digital interactive media”, products or platforms that: (i) are intended for commercial  
1584 production, use or distribution; (ii) contain at least 2 of the following types of data: text, sound,  
1585 fixed images, animated images, video, video effects or 3D geometry; and (iii) are digital,  
1586 interactive and media. Digital interactive media shall not include: (A) software development  
1587 designed and developed primarily for internal or operational purposes of the company; (B)  
1588 largely static Internet sites designed to provide information about a person, business, company or  
1589 firm; (C) products regulated under the applicable gambling law; or (D) obscene material or  
1590 performance or a game designed primarily for private, political, industrial, corporate or  
1591 institutional purposes.

1592 “Digital interactive media production company”, a company, including any subsidiaries,  
1593 engaged in the business of producing digital interactive media. A digital interactive media  
1594 production company shall not include any company which is more than 25 per cent owned,  
1595 affiliated or controlled, by any company or person that is in default on a loan made by the  
1596 commonwealth or a loan guaranteed by the commonwealth.

1597 “Digital interactive media production expense”, all expenditures that clearly and  
1598 demonstrably occurred in the commonwealth directly relating to digital interactive media  
1599 production to be used in the production of the end product under development, including, but not  
1600 limited to, testing software, source code development, patches, updates, sprites, 3-dimensional  
1601 models, engine development and other back-end programming activities, performance and

1602 motion capture, audio production, tool development, original scoring, and level design; costs  
1603 associated with photography and sound synchronization, lighting and related services; live  
1604 operations, information technology support, data analysis and activities related to a community  
1605 of users; rental of facilities and equipment; purchase of prepackaged audio files, video files,  
1606 photographic files or libraries; purchase of licenses to use pre-recorded audio files, video or  
1607 photographic files; development costs associated with producing audio files and video files;  
1608 provided, that digital interactive media production expenses shall include all professionals whose  
1609 work is directly related to the digital interactive media, including accountants and lawyers.  
1610 Digital interactive media production expenses shall not include: (i) expenditures for or related to  
1611 marketing, promotion and distribution; (ii) administrative, payroll and management services  
1612 which are not directly related to digital interactive media management or production; (iii)  
1613 amounts that are later reimbursed by the commonwealth, (iv) costs related to the transfer of tax  
1614 credits; and (v) amounts that are paid to persons or entities as a result of their participation in  
1615 profits from the exploitation of the production.

1616 “Interactive”, a digital media system for inputting, processing, transmitting or storing  
1617 information or data in which users of the system are able to respond to the digital media system  
1618 by inputting, transmitting, processing or storing information or data in response to the  
1619 information or data provided to them through the digital media system. Digital media system  
1620 shall include communications delivered via electronic energy where the information stored,  
1621 transmitted or received is in digital form.

1622 “Media”, communication tools used to store, transmit, distribute and deliver information  
1623 and data, including methods and mechanisms for information distribution through distributed

1624 networks, such as the Internet, and through physical media including compact disc, CD-ROM,  
1625 various types of DVD and other removable storage drives and devices.

1626 (2) A taxpayer engaged in the making of digital interactive media shall be allowed a  
1627 credit against the taxes imposed by this chapter for the employment of persons within the  
1628 commonwealth in connection with the production of digital interactive media in the  
1629 commonwealth within any consecutive 12-month period. The credit shall be equal to an amount  
1630 not more than 25 per cent of the total aggregate payroll paid by a digital interactive media  
1631 production company that constitutes Massachusetts source income, when total digital interactive  
1632 media production expenses incurred in the commonwealth equal or exceed \$50,000 during the  
1633 taxable year. For purposes of this subsection, the term “total aggregate payroll” shall not include  
1634 the salary of any employee whose salary is equal to or greater than \$1,000,000.

1635 (3) A taxpayer shall be allowed an additional credit against the taxes imposed by this  
1636 chapter equal to 25 per cent of all digital interactive media production expenses, not including  
1637 the payroll expenses used to claim a credit pursuant to paragraph (2), where the production takes  
1638 place in a gateway municipality.

1639 (4) The tax credit shall be taken against the taxes imposed under this chapter and shall, at  
1640 the election of the taxpayer, be refundable to the extent provided for in section 3N of chapter  
1641 23A. Any amount of the tax credit that exceeds the tax due for a taxable year may be carried  
1642 forward by the taxpayer to any of the 5 subsequent taxable years.

1643 (5)(1) All or any portion of tax credits issued in accordance with this subsection may be  
1644 transferred, sold or assigned to other taxpayers with tax liabilities under this chapter or chapter  
1645 63. Any tax credit that is transferred, sold or assigned and taken against taxes imposed by this

1646 chapter or said chapter 63 shall not be refundable. Any amount of the tax credit that exceeds the  
1647 tax due for a taxable year may be carried forward by the transferee, buyer or assignee to any of  
1648 the 5 subsequent taxable years from which a certificate is initially issued by the department of  
1649 revenue.

1650 (2) An owner or transferee desiring to make a transfer, sale or assignment shall submit to  
1651 the commissioner a statement which describes the amount of tax credit for which the transfer,  
1652 sale or assignment of tax credit is eligible. The owner or transferee shall provide to the  
1653 commissioner information as the commissioner may require for the proper allocation of the  
1654 credit. The commissioner shall provide to the taxpayer a certificate of eligibility to transfer, sell  
1655 or assign the tax credits. The commissioner shall not issue a certificate to a taxpayer that has an  
1656 outstanding tax obligation with the commonwealth in connection with any digital interactive  
1657 media for any prior taxable year. A tax credit shall not be transferred, sold or assigned without a  
1658 certificate.

1659 (6) The commissioner, in consultation with the Massachusetts office of business  
1660 development, shall promulgate regulations necessary for the administration of this subsection.

1661 SECTION 104. Subsection (a) of section 31M of chapter 63 of the General Laws, as so  
1662 appearing, is hereby amended by striking out the definition of “Life sciences” and inserting in  
1663 place thereof the following definition:-

1664 “Life sciences”, advanced and applied sciences that expand the understanding of human  
1665 physiology and have the potential to lead to medical advances or therapeutic applications,  
1666 including, but not limited to, agricultural biotechnology, biogenerics, bioinformatics, biomedical  
1667 engineering, biopharmaceuticals, biotechnology, biosecurity, life sciences related artificial

1668 intelligence, chemical synthesis, chemistry technology, diagnostics, genomics, image analysis,  
1669 marine biology, marine technology, medical technology, medical devices, nanotechnology,  
1670 natural product pharmaceuticals, proteomics, regenerative and preventative medicine, RNA  
1671 interference, stem cell research and veterinary science.

1672 SECTION 105. Subsection (j) of section 38M of said chapter 63, as so appearing, is  
1673 hereby amended by striking out, in lines 120 to 121, the words “and (ii) equipment for the  
1674 federal National Aeronautics and Space Administration”, and inserting in place thereof the  
1675 following words:-

1676 (ii) equipment for the federal National Aeronautics and Space Administration; and (iii)  
1677 medical countermeasures, including, but not limited to: (A) medicines and medical supplies that  
1678 can be used to diagnose, prevent or treat diseases related to chemical, biological, radiological or  
1679 nuclear threats; (B) biologic products, vaccines, blood products and antibodies; and (C)  
1680 antimicrobial or antiviral drugs, diagnostic tests to identify threat agents and personal protective  
1681 equipment.

1682 SECTION 106. Paragraph (1) of subsection (k) of said section 38M of said chapter 63, as  
1683 so appearing, is hereby amended by striking out the definition of “Life sciences” and inserting in  
1684 place thereof the following 3 definitions:-

1685 “Climatetech”, as defined in section 1 of chapter 23J.

1686 “Climatetech company”, as defined in section 1 of chapter 23J.

1687 “Life sciences”, advanced and applied sciences that expand the understanding of human  
1688 physiology and have the potential to lead to medical advances or therapeutic applications,



1689 including, but not limited to, agricultural biotechnology, biogenerics, bioinformatics, biomedical  
1690 engineering, biopharmaceuticals, biotechnology, biosecurity, life sciences related artificial  
1691 intelligence, chemical synthesis, chemistry technology, diagnostics, genomics, image analysis,  
1692 marine biology, marine technology, medical technology, medical devices, nanotechnology,  
1693 natural product pharmaceuticals, proteomics, regenerative and preventative medicine, RNA  
1694 interference, stem cell research and veterinary science.

1695 SECTION 107. Said paragraph (1) of said subsection (k) of said section 38M of said  
1696 chapter 63, as so appearing, is hereby further amended by striking out the definition of  
1697 “Taxpayer” and inserting in place thereof the following definition:-

1698 “Taxpayer”, a person, certified life sciences company or certified climatetech company  
1699 subject to the taxes imposed by this chapter or chapters 62, 64H or 64I.

1700 SECTION 108. Paragraph (2) of said subsection (k) of said section 38M of said chapter  
1701 63, as so appearing, is hereby amended by inserting after the figure “23I”, in line 144, the  
1702 following words:- or the climatetech tax incentive program established in subsection (d) of  
1703 section 16 of chapter 23J.

1704 SECTION 109. Section 38N of said chapter 63, as amended by section 229 of chapter 7  
1705 of the acts of 2023, is hereby further amended by striking out subsection (a) and inserting in  
1706 place thereof the following subsection:-

1707 (a) As used in this section, “Certified project”, “EDIP contract”, “Proportion of  
1708 compliance” and “Refundable credit” shall have the same meanings as ascribed to them in  
1709 section 3A of chapter 23A.

1710 SECTION 110. Said section 38N of said chapter 63 is hereby further amended by striking  
1711 out, in lines 7 to 10, inclusive, as appearing in the 2022 Official Edition, the words “, up to an  
1712 amount equal to 50 per cent of the liability in a taxable year; provided, however, that the 50 per  
1713 cent limitation shall not apply where the credit is refundable under subsection (d)”.

1714 SECTION 111. Said section 38N of said chapter 63 is hereby further amended by striking  
1715 out, in lines 13 to 17, inclusive, as so appearing, the words “; provided, however, that a credit  
1716 awarded in connection with a certified project that will retain permanent full-time employees in a  
1717 gateway municipality without creating a net increase in permanent full-time employees shall not  
1718 exceed \$5,000 per retained employee”.

1719 SECTION 112. Said section 38N of said chapter 63 is hereby further amended by striking  
1720 out, in line 27, as so appearing, the word “or”, the second time it appears, and inserting in place  
1721 thereof the following word:- of.

1722 SECTION 113. Said section 38N of said chapter 63 is hereby further amended by striking  
1723 out, in line 29, as so appearing, the word “or”, the second time it appears, and inserting in place  
1724 thereof the following word:- of.

1725 SECTION 114. The second paragraph of said subsection (c) of said section 38N of said  
1726 chapter 63, as so appearing, is hereby further amended by adding the following sentence:-  
1727 Notwithstanding section 21 of chapter 62C, the department of revenue shall provide the EACC  
1728 with documentation confirming credits claimed under this section by a corporation subject to tax  
1729 under this chapter that is the controlling business of a certified project or an affiliate of a  
1730 controlling business.

1731 SECTION 115. Said section 38N of said chapter 63 is hereby further amended by striking  
1732 out, in line 46, as so appearing, the words “31A or”.

1733 SECTION 116. Subsection (i) of said section 38N of said chapter 63, as so appearing, is  
1734 hereby amended by striking out the last sentence and inserting in place thereof the following  
1735 sentence:- The amount of credits subject to recapture shall be equal to the corporation’s  
1736 proportion of compliance, as determined by the EACC as part of its revocation process and  
1737 reported to the corporation and the department of revenue at the time certification is revoked.

1738 SECTION 117. Subsection (a) of section 38U of said chapter 63, as so appearing, is  
1739 hereby amended by striking out the definition of “Life sciences” and inserting in place thereof  
1740 the following definition:-

1741 “Life sciences”, advanced and applied sciences that expand the understanding of human  
1742 physiology and have the potential to lead to medical advances or therapeutic applications,  
1743 including, but not limited to, agricultural biotechnology, biogenerics, bioinformatics, biomedical  
1744 engineering, biopharmaceuticals, biotechnology, biosecurity, life sciences related artificial  
1745 intelligence, chemical synthesis, chemistry technology, diagnostics, genomics, image analysis,  
1746 marine biology, marine technology, medical technology, medical devices, nanotechnology,  
1747 natural product pharmaceuticals, proteomics, regenerative and preventative medicine, RNA  
1748 interference, stem cell research and veterinary science.

1749 SECTION 118. Said chapter 63 is hereby further amended by inserting after section  
1750 38NN the following 6 sections:-

1751 Section 38OO. (a) As used in this section, the following words shall, unless the context  
1752 clearly requires otherwise, have the following meanings:

1753 “Advertising and public relations expenditure”, a cost incurred within the  
1754 commonwealth by an eligible theater production for goods or services related to the marketing,  
1755 public relations, creation and placement of print, electronic, television, billboards or other forms  
1756 of advertising to promote the eligible theater production.

1757 “Eligible theater production”, a live stage musical, dance or theatrical production or tour  
1758 being presented in a qualified production facility that is either: (a) a pre-Broadway  
1759 production; (b) a pre-off Broadway production; or (c) a national tour launch.

1760 “Eligible theater production certificate”, a certificate issued by the office, in  
1761 consultation with the commissioner, certifying that a production is an eligible theater production  
1762 that meets the rules or regulations of the office, and that it has been awarded a tax credit in a  
1763 specified amount, pursuant to section 3M of chapter 23A.

1764 “National tour launch”, a live stage production that, in its original or adaptive version, is  
1765 performed in a qualified production facility and opens its national tour in the commonwealth.

1766 “Office”, the Massachusetts office of business development established in section 1 of  
1767 chapter 23A, or any constituent office thereof.

1768 “Payroll”, all salaries, wages, fees and other compensation from sources within the  
1769 commonwealth, including, but not limited to, taxes, benefits and any other consideration  
1770 incurred or paid to talent and non-talent employees of the applicant for services rendered within  
1771 the commonwealth to and on behalf of an eligible theater production; provided, that the payroll  
1772 expenditure shall be incurred or paid by the applicant for services related to any portion of an  
1773 eligible theater production from its pre-production stages, including, but not limited to: (i) the  
1774 writing of the script, (ii) casting, (iii) hiring of service providers, (iv) purchases from vendors,

1775 (v) marketing, (vi) advertising, (vii) public relations, (viii) load in, (ix) rehearsals, (x)  
1776 performances, (xi) other eligible theater production related activities, and (xii) load out; and  
1777 provided further, that the payroll expenditure shall be directly attributable to the eligible theater  
1778 production and shall be limited to the first \$100,000 of wages incurred or paid to each employee  
1779 of an eligible theater production in each tax year.

1780 “Pre-Broadway production”, a live stage production that, in its original or  
1781 adaptive version, is performed in a qualified production facility having a presentation scheduled  
1782 for the city of New York’s Broadway theater district within 24 months after its presentation in  
1783 the commonwealth.

1784 “Pre-off Broadway production”, a live stage production that, in its original or adaptive  
1785 version, is performed in a qualified production facility having a presentation scheduled for the  
1786 city of New York’s off-Broadway theater district within 24 months after its presentation in the  
1787 commonwealth.

1788 “Production and performance expenditures”, a contemporaneous exchange of cash or  
1789 cash equivalent for goods or services related to development, production, performance or  
1790 operating expenditures incurred in the commonwealth for a qualified theater production,  
1791 including, but not limited to, expenditures for design, construction and operation, including  
1792 sets, special and visual effects, costumes, wardrobes, make-up, accessories, costs associated  
1793 with sound, lighting, staging, advertising and public relations expenditures, facility expenses,  
1794 rentals, per diems, accommodations and other related costs.

1795 “Qualified production facility”, a facility located in the commonwealth in which  
1796 live theater productions are, or are intended to be, exclusively presented that contains at least 1

1797 stage, a seating capacity of not less than 175 seats, dressing rooms, storage areas and other  
1798 ancillary amenities necessary for the eligible theater production.

1799 “Transportation expenditures”, expenses incurred in the commonwealth for the  
1800 packaging, crating and transportation both to the commonwealth for use in a qualified theater  
1801 production of sets, costumes or other tangible property constructed or manufactured outside the  
1802 commonwealth, or from the commonwealth after use in a qualified theater production of sets,  
1803 costumes or other tangible property constructed or manufactured in the commonwealth and the  
1804 transportation of the cast and crew to and from the commonwealth; provided, that “transportation  
1805 expenditures” shall include any portion performed in the commonwealth of the packaging,  
1806 crating and transporting of property and equipment used for special and visual effects, sound,  
1807 lighting and staging, costumes, wardrobes, make-up and related accessories and materials and  
1808 any other performance or production-related property and equipment.

1809 (b) Any taxpayer that has been awarded an eligible theater production certificate and has  
1810 completed a cost accounting pursuant to subsection (c) of section 3M of chapter 23A shall  
1811 be allowed a tax credit against taxes imposed by this chapter. The credit shall not  
1812 exceed \$5,000,000 and shall be equal to: (i) 35 per cent of the total in-state payroll costs; (ii) 25  
1813 per cent of the production and performance expenditures; and (iii) 25 per cent of  
1814 transportation expenditures. Additionally, the credit shall not exceed the amount of credit  
1815 specified in the eligible theater production certificate.

1816 (c) The tax credit shall be allowed against the tax for the taxable period in which the  
1817 credit is issued and any amount of the tax credit that exceeds the tax due for a taxable year  
1818 may be carried forward for not more than 5 succeeding tax years.

1819 (d) If a taxpayer has not claimed the tax credits in whole or part, a taxpayer eligible  
1820 for the tax credits may assign, transfer or convey the tax credits, in whole or in part, by sale or  
1821 otherwise to any individual or entity and such assignee of the tax credits that have not  
1822 claimed the tax credits, in whole or in part, may assign, transfer or convey the tax credits, in  
1823 whole or in part, by sale or otherwise to any individual or entity. The assignee of the tax credits  
1824 may use acquired credits to offset up to 100 per cent of the tax liabilities otherwise imposed  
1825 pursuant to this chapter. The assignee may apply the tax credits against taxes imposed on the  
1826 assignee for not more than 5 succeeding tax years from the date an eligible theater production  
1827 certificate is first issued by the office. The assignor shall perfect the transfer by notifying the  
1828 commissioner, in writing, within 30 calendar days following the effective date of the transfer and  
1829 shall provide any information as may be required by the commissioner to administer and carry  
1830 out this section.

1831 (e) Credits allowed to corporations that are included in a combined group within  
1832 the meaning of section 32B may be shared with other corporations within such group that are  
1833 also doing business in the commonwealth, to the extent those corporations are engaged in a  
1834 unitary business.

1835 (f) Credits allowed to a company that is an S corporation, as defined in section 1361 of  
1836 the Code, partnership or a limited liability company that is taxed as a partnership shall be  
1837 passed through respectively to persons designated as partners, members or owners of such  
1838 companies on a pro rata basis or pursuant to an executed agreement among such persons  
1839 designated as S corporation shareholders, partners or members documenting an alternate  
1840 distribution method without regard to their sharing of other tax or economic attributes of such  
1841 entity.

1842 (g) The commissioner shall promulgate such rules and regulations necessary for  
1843 the administration of this section.

1844 Section 38PP. (a) As used in this section, the following words shall, unless the context  
1845 clearly requires otherwise, have the following meanings:

1846 “Capital investment”, expenses incurred for the site preparation and construction, repair,  
1847 renovation, improvement or equipping of a building, structure, facility or other improvements to  
1848 real property, including, but not limited to, site-related utility and transportation infrastructure  
1849 improvements.

1850 “Center”, the Massachusetts clean energy technology center established in section 2 of  
1851 chapter 23J.

1852 “Certified climatetech company”, a climatetech company, as defined in section 1 of  
1853 chapter 23J.

1854 “Climatetech facility”, any building, complex of buildings or structural components of  
1855 buildings, including access infrastructure, and all machinery and equipment used in the research,  
1856 manufacturing, assembly, development, provision, or administration of goods or services in the  
1857 climatetech sector.

1858 “Owner”, a taxpayer subject to tax under this chapter that: (i) is a corporation that holds  
1859 title to a climatetech facility; or (ii) ground leases the land underlying a climatetech facility for at  
1860 least 50 years.

1861 “Tenant”, a taxpayer subject to tax under this chapter that is a lessee in climatetech  
1862 facility.



1863 (b) An owner or tenant, to the extent authorized by the climatetech tax incentive program  
1864 established in section 16 of chapter 23J, may be allowed a refundable credit against the taxes  
1865 imposed under this chapter, in an amount up to 50 per cent of the owner's total capital  
1866 investment in a climatetech facility. The total amount of tax credit awarded pursuant to this  
1867 section shall be distributed in equal parts over the 5 taxable years that correspond to the period in  
1868 which the owner or tenant is certified pursuant to said section 16 of said chapter 23J.

1869 (c) An owner shall be eligible for a tax credit authorized under this section if the owner  
1870 demonstrates to the center that: (i) the owner is a certified climatetech company; (ii) the owner's  
1871 total capital investment in the climatetech facility equals not less than \$5,000,000; and (iii) the  
1872 climatetech facility shall employ not less than 50 new full-time employees by the fifth year of the  
1873 owner's certification period under section 16 of chapter 23J. Upon verification, the center shall  
1874 provide this information to the department of revenue for the purpose of administering the credit.

1875 (d) A tenant shall be eligible for a tax credit authorized pursuant to this section if the  
1876 tenant demonstrates to the center that: (i) the tenant is a certified climatetech company; (ii) the  
1877 owner has made a total capital investment in the facility that is not less than \$5,000,000; (iii) the  
1878 tenant occupies a leased area of the climatetech facility that represents not less than 25 per cent  
1879 of the total leasable square footage of the facility; and (iv) the tenant shall employ not less than  
1880 13 full-time employees by the fifth year of the tenant's certification period under section 16 of  
1881 chapter 23J. Upon verification, the center shall provide this information to the department of  
1882 revenue for the purpose of administering the credit. The amount of tax credits awarded under this  
1883 section to a tenant for a taxable year shall not exceed the tenant's total lease payments for  
1884 occupancy of the climatetech facility for the taxable year.

1885 (e) The department of revenue shall issue the refundable portion of the credit without  
1886 further appropriation and in accordance with the cumulative amount, including the current year  
1887 costs of incentives allowed in previous years, which shall not exceed \$30,000,000 annually as set  
1888 forth in subsection (d) of section 16 of chapter 23J.

1889 (f) The department of revenue shall promulgate such rules and regulations as are  
1890 necessary to administer the credit established in this section.

1891 Section 38QQ. (a) For the purposes of this section, unless the context clearly requires  
1892 otherwise, the terms “qualified research expenses”, “base amount”, “qualified organization base  
1893 period amount”, “basic research” and any other terms affecting the calculation of the credit shall  
1894 have the same meanings as under section 41(e)(1)(A) of the Internal Revenue Code as amended  
1895 and in effect on August 12, 1991.

1896 (b)(1) A taxpayer may, to the extent authorized pursuant to the climatetech tax incentive  
1897 program established by section 16 of chapter 23J, be allowed a credit against its excise due under  
1898 this chapter equal to the sum of 10 per cent of the excess, if any, of the qualified research  
1899 expenses for the taxable year, over the base amount, and 15 per cent of the basic research  
1900 payments determined pursuant to section 41(e)(1)(A) of said Code.

1901 (2) In determining the amount of the credit allowable under this section, the  
1902 commissioner may aggregate the activities of all corporations that are members of a controlled  
1903 group of corporations, as defined in section 41(f)(1)(A) of said Code, and may aggregate the  
1904 activities of all entities, whether or not incorporated, that are under common control, as defined  
1905 in section 41(f)(1)(B) of said Code.

1906 (c) For a qualified climatetech company, research and development costs, within the  
1907 meaning of section 41 of the Code, shall include, those qualified research expenditures that are  
1908 performed both inside and outside of the commonwealth.

1909 (d) For purposes of section 30, the deduction from gross income that may be taken with  
1910 respect to any expenditures qualifying for a credit under said section 41 of said Code shall be  
1911 based upon its cost less the credit allowable under this section; provided, however, that section  
1912 280C(c) of the Code shall not apply.

1913 (e) The credit allowed hereunder for any taxable year shall not reduce the excise to less  
1914 than the amount due under subsection (b) of section 32, subsection (b) of section 39, section 67  
1915 or under any other general or special law.

1916 (f) The credit allowed under this section shall be limited to 100 per cent of a  
1917 corporation's first \$25,000 of excise, as determined before the allowance of any credits, plus 75  
1918 per cent of the corporation's excise, as so determined in excess of \$25,000. The commissioner of  
1919 revenue shall promulgate regulations similar to those authorized under section 38(c)(2)(B) of the  
1920 Code for purposes of apportioning the \$25,000 amount among members of a controlled group.  
1921 Nothing in this section shall alter section 32C, as it affects other credits under this chapter.

1922 (g) If a corporation files a combined return of income under section 32B, a credit  
1923 generated by an individual member corporation under this section shall first be applied against  
1924 the excise attributable to that company under sections 32 or 39, subject to the limitations of  
1925 subsections (d) and (e). A member corporation with an excess research and development credit  
1926 may apply its excess credit against the excise of another group member if such other member  
1927 corporation may use additional credits under the limitations of subsections (e) and (f). Unused,

1928 unexpired credits generated by a member corporation shall be carried over from year to year by  
1929 the individual corporation that generated the credit and shall not be refundable. Nothing in this  
1930 section shall alter subsection (h) of section 31A.

1931 (h) A corporation entitled to a credit under this section for any taxable year may carry  
1932 over and apply to its excise for any of the next succeeding 15 taxable years that portion, as  
1933 reduced from year to year, of its credit which exceeds its excise for the taxable year. A  
1934 corporation may carry over and apply to its excise for any subsequent taxable year that portion,  
1935 as reduced from year to year, of those credits which were not allowed by subsection (g).

1936 (i) The commissioner of revenue shall promulgate regulations necessary to carry out this  
1937 section.

1938 Section 38RR. (a) A taxpayer, to the extent authorized by the climatetech tax incentive  
1939 program established in subsection (d) of section 16 of chapter 23J, may be allowed a refundable  
1940 jobs credit against the tax liability imposed under this chapter in an amount determined by the  
1941 Massachusetts clean energy technology center established in section 2 of said chapter 23J, in  
1942 consultation with the department of revenue.

1943 (b) A taxpayer taking a credit under this section shall commit to the creation of not less  
1944 than 5 net new permanent full-time employees in the commonwealth.

1945 (c) A credit allowed under this section shall reduce the liability of the taxpayer under this  
1946 chapter for the taxable year. If a credit claimed under this section by a taxpayer exceeds the  
1947 taxpayer's liability as otherwise determined under this chapter for the taxable year, 90 per cent of  
1948 such excess credit, to the extent authorized by the climatetech tax incentive program, shall be

1949 refundable to the taxpayer. Excess credit amounts shall not be carried forward to other taxable  
1950 years.

1951 (d) The department of revenue shall issue the refundable portion of the jobs credit  
1952 without further appropriation and in accordance with the cumulative amount, including the  
1953 current year costs of incentives allowed in previous years, which shall not exceed \$30,000,000  
1954 annually as set forth in subsection (d) of section 16 of chapter 23J.

1955 Section 38SS. (a) A business corporation engaged in business in the commonwealth may  
1956 be allowed a credit each taxable year against the liability imposed by this chapter in an amount  
1957 equal to \$5,000 or 50 per cent of the wages paid to each net-new qualified intern employed in the  
1958 taxable year, whichever is less. If a credit allowed pursuant to this section exceeds the tax  
1959 otherwise due under this chapter, 100 per cent of the balance of such credit may, at the option of  
1960 the taxpayer, be refunded to the taxpayer.

1961 (b) For an employer to be eligible for a credit under this section: (i) the intern shall be  
1962 enrolled in or a recent graduate of a public or private institution of higher education located in  
1963 the commonwealth; (ii) the intern shall have been employed as a qualified intern by the employer  
1964 for at least 12 weeks in the taxable year for which the credit is claimed; and (iii) the employer  
1965 shall demonstrate that the total number of interns employed in the taxable year exceeds the  
1966 average number of interns employed by the taxpayer per year over the previous 3 years. An  
1967 intern shall not be qualified if the intern is participating in another internship or apprenticeship  
1968 program for which an employer has claimed a credit in the taxable year under this chapter or  
1969 subsection (hh) of section 6 of chapter 62.

1970 (c) The total cumulative value of the credits authorized pursuant to this section and  
1971 subsection (hh) of section 6 of chapter 62 shall not exceed \$10,000,000 annually. An employer  
1972 shall not claim more than \$100,000 in credits under this section for any taxable year. A credit  
1973 allowed under this section shall not be transferable.

1974 (d) The executive office of economic development, in consultation with the  
1975 commissioner, shall authorize, administer and determine eligibility for the tax credit pursuant to  
1976 this section and subsection (hh) of section 6 chapter 62 and shall allocate the credit in accordance  
1977 with the standards and requirements set forth in regulations promulgated pursuant to this section.  
1978 The secretary of economic development, in consultation with the commissioner, shall  
1979 promulgate regulations establishing an application process for the credit.

1980 (e) The secretary of economic development shall annually file a report with the house and  
1981 senate committees on ways and means, the joint committee on economic development and  
1982 emerging technologies and the joint committee on labor and workforce development identifying  
1983 the following: (i) total amount of tax credits claimed pursuant to this section and subsection (hh)  
1984 of section 6 of chapter 62; (ii) the number of participating interns; and (iii) the number of  
1985 participating employers. In the fourth submission of said annual report, the secretary of  
1986 economic development shall provide an assessment of the effectiveness of the credit offered  
1987 under this section and subsection (hh) of section 6 of chapter 62 in achieving the goal of  
1988 retaining graduating talent in the commonwealth. Notwithstanding section 21 of chapter 62C, the  
1989 department of revenue may provide to the secretary of economic development de-identified,  
1990 statistical tax return information related to the tax filings of former participating interns for the 5  
1991 tax years beginning after the conclusion of the internship to evaluate whether former interns are

1992 employed and domiciled in the commonwealth after the internship; provided, that such  
1993 information shall be shared in a manner that prevents the identification of particular tax returns.

1994 Section 38TT. (a) As used in this section, the following words shall, unless the context  
1995 clearly requires otherwise, have the following meanings:

1996 “Digital”, a system that uses discrete, or discontinuous, values ordinarily symbolized  
1997 numerically to represent information for input, processing, transmission and storage. A digital  
1998 system shall be contrasted with an analog system, which uses a continuous range of values to  
1999 represent information. The term “digital” shall include, but shall not be limited to, information  
2000 input, processed, transmitted and stored via the Internet.

2001 “Digital interactive media”, products or platforms that: (i) are intended for commercial  
2002 production, use or distribution; (ii) contain at least 2 of the following types of data: text, sound,  
2003 fixed images, animated images, video, video effects or 3D geometry; and (iii) are digital,  
2004 interactive and media. Digital interactive media shall not include: (A) software development  
2005 designed and developed primarily for internal or operational purposes of the company; (B)  
2006 largely static Internet sites designed to provide information about a person, business, company or  
2007 firm; (C) products regulated under the applicable gambling law; or (D) obscene material or  
2008 performance or a game designed primarily for private, political, industrial, corporate or  
2009 institutional purposes.

2010 “Digital interactive media production company”, a company, including any subsidiaries,  
2011 engaged in the business of producing digital interactive media. A digital interactive media  
2012 production company shall not include any company which is more than 25 per cent owned,

2013 affiliated or controlled, by any company or person that is in default on a loan made by the  
2014 commonwealth or a loan guaranteed by the commonwealth.

2015 “Digital interactive media production expense”, all expenditures that clearly and  
2016 demonstrably occurred in the commonwealth directly relating to digital interactive media  
2017 production to be used in the production of the end product under development, including, but not  
2018 limited to, testing software, source code development, patches, updates, sprites, 3-dimensional  
2019 models, engine development and other back-end programming activities, performance and  
2020 motion capture, audio production, tool development, original scoring, and level design; costs  
2021 associated with photography and sound synchronization, lighting and related services; live  
2022 operations, information technology support, data analysis and activities related to a community  
2023 of users; rental of facilities and equipment; purchase of prepackaged audio files, video files,  
2024 photographic, or libraries; purchase of licenses to use pre-recorded audio files, video, or  
2025 photographic files; development costs associated with producing audio files and video files;  
2026 provided, that digital interactive media production expenses shall include all professionals whose  
2027 work is directly related to the digital interactive media, including accountants and lawyers.  
2028 Digital interactive media production expenses shall not include: (i) expenditures for or related to  
2029 marketing, promotion and distribution; (ii) administrative, payroll and management services  
2030 which are not directly related to digital interactive media management or production; (iii)  
2031 amounts that are later reimbursed by the commonwealth, (iv) costs related to the transfer of tax  
2032 credits; and (v) amounts that are paid to persons or entities as a result of their participation in  
2033 profits from the exploitation of the production.

2034 “Interactive”, a digital media system for inputting, processing, transmitting or storing  
2035 information or data in which users of the system are able to respond to the digital media system



2036 by inputting, transmitting, processing or storing information or data in response to the  
2037 information or data provided to them through the digital media system. Digital media system  
2038 shall include communications delivered via electronic energy where the information stored,  
2039 transmitted or received is in digital form.

2040 “Media”, communication tools used to store, transmit, distribute and deliver information  
2041 and data, including methods and mechanisms for information distribution through, distributed  
2042 networks, such as the Internet, and through physical media including compact disc, CD-ROM,  
2043 various types of DVD and other removable storage drives and devices.

2044 (b) A taxpayer engaged in the making of digital interactive media shall be allowed a  
2045 credit against the taxes imposed by this chapter for the employment of persons within the  
2046 commonwealth in connection with the production of digital interactive media in the  
2047 commonwealth within any consecutive 12-month period. The credit shall be equal to an amount  
2048 not more than 25 per cent of the total aggregate payroll paid by a digital interactive media  
2049 production company that constitutes Massachusetts source income, when total digital interactive  
2050 media production expenses incurred in the commonwealth equal or exceed \$50,000 during the  
2051 taxable year. For purposes of this subsection, the term “total aggregate payroll” shall not include  
2052 the salary of any employee whose salary is equal to or greater than \$1,000,000.

2053 (c) A taxpayer shall be allowed an additional credit against the taxes imposed by this  
2054 chapter equal to 25 per cent of all digital interactive media production expenses, not including  
2055 the payroll expenses used to claim a credit pursuant to subsection (b), where the production takes  
2056 place in a gateway municipality.

2057 (d) The tax credit shall be taken against the taxes imposed under this chapter and shall, at  
2058 the election of the taxpayer, be refundable to the extent provided for in section 3N of chapter  
2059 23A. Any amount of the tax credit that exceeds the tax due for a taxable year may be carried  
2060 forward by the taxpayer to any of the 5 subsequent taxable years.

2061 (e)(1) All or any portion of tax credits issued in accordance with this subsection may be  
2062 transferred, sold or assigned to other taxpayers with tax liabilities under this chapter or chapter  
2063 62. Any tax credit that is transferred, sold or assigned and taken against taxes imposed by this  
2064 chapter or said chapter 62 shall not be refundable. Any amount of the tax credit that exceeds the  
2065 tax due for a taxable year may be carried forward by the transferee, buyer or assignee to any of  
2066 the 5 subsequent taxable years from which a certificate is initially issued by the department of  
2067 revenue.

2068 (2) An owner or transferee desiring to make a transfer, sale or assignment shall submit to  
2069 the commissioner a statement which describes the amount of tax credit for which the transfer,  
2070 sale or assignment of tax credit is eligible. The owner or transferee shall provide to the  
2071 commissioner information as the commissioner may require for the proper allocation of the  
2072 credit. The commissioner shall provide to the taxpayer a certificate of eligibility to transfer, sell  
2073 or assign the tax credits. The commissioner shall not issue a certificate to a taxpayer that has an  
2074 outstanding tax obligation with the commonwealth in connection with any digital interactive  
2075 media for any prior taxable year. A tax credit shall not be transferred, sold or assigned without a  
2076 certificate.

2077 (f) The commissioner, in consultation with the Massachusetts office of business  
2078 development, shall promulgate regulations necessary for the administration of this section.

2079 SECTION 119. Section 42B of said chapter 63, as appearing in the 2022 Official Edition,  
2080 is hereby amended by striking out, in lines 50 and 51, the words “, a certified life sciences” and  
2081 inserting in place thereof the following words:- or the climatetech tax incentive program  
2082 established in section 16 of chapter 23J, a certified.

2083 SECTION 120. Section 6 of chapter 64H of the General Laws, as so appearing, is hereby  
2084 amended by adding the following 2 subsections:-

2085 (yy)(1) Sales of tangible personal property purchased for a certified climatetech  
2086 company, to the extent authorized pursuant to the climatetech tax incentive program established  
2087 in section 16 of chapter 23J, for use in connection with the construction, alteration, remodeling,  
2088 repair or remediation of research, development or manufacturing or other commercial facilities  
2089 used for the provisions of goods or services in the climatetech sector and utility support systems.  
2090 Only purchases made on or after the effective date of this paragraph shall be eligible for this  
2091 exemption.

2092 (2) As used in this subsection, the following words shall, unless the context clearly  
2093 requires otherwise, have the following meanings:

2094 “Climatetech”, as defined in section 1 of chapter 23J.

2095 “Climatetech company”, as defined in section 1 of chapter 23J.

2096 “Utility support systems”, all areas of utility support systems, including, but not limited  
2097 to: site, civil, mechanical, electrical and plumbing systems.

2098 (zz)(1) Sales of tangible personal property to a qualifying digital interactive media  
2099 company, as defined in subsection (ii) of section 6 of chapter 62, or to a digital interactive media,

2100 as defined in said subsection (ii), student project at an accredited school, for the production  
2101 expenses related to a school digital interactive media project.

2102 (2) For the purposes of this paragraph, a qualifying digital interactive media production  
2103 company shall expend in the aggregate not less than \$50,000 within the commonwealth in  
2104 connection with the production in the commonwealth within any consecutive 12-month period  
2105 and have the approval of the secretary of economic development and the commissioner.

2106 (3) Any digital interactive media production company that intends to produce all, or parts  
2107 of, a digital interactive media production in the commonwealth and qualify for the exemption  
2108 provided by this subsection shall provide an estimate of total expenditures to be made in the  
2109 commonwealth in connection with the production digital interactive media and shall designate a  
2110 member or representative of the digital interactive media production company as a primary  
2111 liaison with the commissioner for the purpose of facilitating the proper reporting of expenditures  
2112 and other information as required by the commissioner. The estimate of expenditures shall be  
2113 filed no sooner than the beginning of the tax year for the qualified digital interactive media  
2114 production company or within 90 days of the start of digital interactive media production  
2115 expenses and before the end of digital interactive media production expenses or within 1 year  
2116 after the end of tax year for the qualified digital interactive media production company claiming  
2117 the tax credit. Any qualifying digital interactive production company that has been approved,  
2118 which fails to expend \$50,000 within a consecutive 12-month period shall be liable for the sales  
2119 taxes that would have been paid had the approval not been granted. The sales taxes shall be  
2120 considered due as of the date that taxable expenditures were made.

2121 (4) The commissioner shall promulgate rules for the implementation of this subsection.

2122 SECTION 121. Chapter 98 of the General Laws is hereby amended by adding the  
2123 following section:-

2124 Section 59. (a) For the purposes of this section, the following words shall, unless the  
2125 context clearly requires otherwise, have the following meanings:

2126 “Charging session”, an event starting when a customer of an EVSE initiates a purchase of  
2127 electric vehicle charging services from an EVSE and ends when either the EVSE or the customer  
2128 ends the continuous transfer of electric vehicle charging services to that customer’s electric  
2129 vehicle.

2130 “Commercial electric vehicle charging station”, an EVSE, or a group of EVSEs, at a  
2131 certain location where every EVSE within that group is owned and operated by the same person  
2132 or entity and which requires users to pay the EVSE owner a fee for electric vehicle charging  
2133 services.

2134 “Director”, the director of standards in the office of consumer affairs and business  
2135 regulation.

2136 “Division”, the division of standards in the office of consumer affairs and business  
2137 regulation.

2138 “Electric vehicle”, a battery electric vehicle that draws propulsion energy solely from an  
2139 on-board electrical energy storage device during operation that is charged from an external  
2140 source of electricity or a plug-in hybrid electric vehicle with an on-board electrical energy  
2141 storage device that can be recharged from an external source of electricity which also has the  
2142 capability to run on another fuel.

2143 “Electric vehicle charging services”, the transfer of electric energy from an electric  
2144 vehicle charging station to a battery or other storage device in an electric vehicle and billing  
2145 services, networking and operation and maintenance.

2146 “Electric vehicle supply equipment” or “EVSE”, a device or system designed and used  
2147 specifically to transfer electrical energy to an electric vehicle, either as charge transferred  
2148 through physical or wireless connection, by loading a fully charged battery, or by other means.

2149 “EVSE connector”, a cable and connector combination that carries electrical current from  
2150 a commercial electric vehicle charging station’s enclosure to the port of an electric vehicle.

2151 “EVSE owner”, any person owning, in whole or in part, a commercial electric vehicle  
2152 charging station in the commonwealth.

2153 “Network roaming”, the act of a member of 1 electric vehicle charging station billing  
2154 network using a charging station that is outside of the member’s billing network with the  
2155 member’s billing network account information.

2156 (b)(1) An EVSE owner shall register, on a form created by the division, a commercial  
2157 electric vehicle charging station with the division prior to offering electric vehicle charging  
2158 services to the public. The division shall set the length of the term of the registration by  
2159 regulation. An applicant for registration shall submit such registration in the manner determined  
2160 by the division along with the appropriate registration fee established pursuant to subsection (d).

2161 (2) No person shall operate a commercial electric vehicle charging station without first  
2162 registering the device with the division. An EVSE owner who owns more than 1 commercial  
2163 electric vehicle charging station in the commonwealth shall separately register each commercial

2164 electric vehicle charging station. The registrant shall notify the division within 30 days if the  
2165 station is sold or ownership is otherwise transferred, if the operator changes or if the station  
2166 ceases operation.

2167 (c) The registration form may include the commercial electric vehicle charging station's  
2168 street address, geographic location, hours of operation, charging level, the number, make and  
2169 model for each EVSE, the number and type of connectors for each EVSE, hardware  
2170 compatibility for each EVSE, accepted methods of payment and any other information the  
2171 division finds necessary.

2172 (d) The division shall establish a fee schedule for registrations, renewals and inspections,  
2173 including the imposition of late charges when appropriate, by regulation. The division may retain  
2174 such registration fees and fines it collects to support its operations.

2175 (e) An EVSE owner shall display, on each EVSE clearly visible to a user of that EVSE,  
2176 the price per kilowatt-hours of the electric vehicle charging services and any other costs a user  
2177 might encounter when purchasing electric vehicle charging services from the EVSE. The price  
2178 shown on such display shall display any taxes imposed on the sale of the charging services. No  
2179 sign, advertising material or other display or product that is placed upon, above or around an  
2180 EVSE shall directly or indirectly obscure the posted price.

2181 (f) No EVSE owner shall sell electric vehicle charging services at any price other than the  
2182 price so posted at the time of the sale. Any EVSE owner who sells electric vehicle charging  
2183 services to a customer from an EVSE shall display on each EVSE, at a location and in a manner  
2184 clearly visible to a user of that EVSE, the total volume of electricity transferred during each  
2185 charging session. Any advertisement, statement or display of electric vehicle charging services

2186 prices shall display the total price, including any taxes, usage fees and any membership fees  
2187 required to obtain the price displayed.

2188 (g)(1) The director and the division's inspectors shall have the power to test, inspect and  
2189 seal all EVSEs in accordance with standards set forth in the most recent publication of the  
2190 National Institute of Standards and Technology Handbook 44 as adopted by the National  
2191 Conference on Weights and Measures. Notwithstanding any other general law or special law to  
2192 the contrary, said testing, inspection and sealing shall be the sole responsibility of the division.  
2193 All EVSE connectors and related equipment and systems shall meet all the applicable  
2194 requirements contained in the most recent publication of the National Institute of Standards and  
2195 Technology Handbook 44.

2196 (2) All EVSE connectors and related equipment and systems, which the division  
2197 determines have met the standard contained herein shall be marked in a manner visible to  
2198 consumers, as determined by the division. The division shall also affix a security seal to said  
2199 EVSE pursuant to the standards contained in the most recent publication of National Institute of  
2200 Standards and Technology Handbook 44.

2201 (h) The division may adopt, amend, alter or repeal and shall enforce all such reasonable  
2202 orders, rules and regulations as may be necessary or suitable for the administration and  
2203 enforcement of this section and the division may, in such administration and enforcement, at any  
2204 time cause to be made by its agents or representatives an audit, examination or investigation of  
2205 the books, records, papers, vouchers, accounts and documents of any EVSE owner, who shall  
2206 make them available, upon oral or written demand, to the division or any of its duly authorized



2207 agents or representatives. Every EVSE owner shall keep such records as may be prescribed by  
2208 the orders, rules or regulations adopted by the division.

2209 (i) A violation of any provision of this section shall be subject to a penalty of a civil  
2210 citation of not more than \$5,000 pursuant to section 29A. Upon the second violation of this  
2211 section, the division may, in addition to assessing a civil citation, suspend the right of such  
2212 registrant to engage in the business of selling electric vehicle charging services for a period not  
2213 exceeding 3 months and upon the third or subsequent violation, in addition to assessing a civil  
2214 citation, suspend such right for a period not exceeding 1 year. Any party aggrieved by any action  
2215 of the division pursuant to this subsection may appeal in accordance with section 29A.

2216 (j) All EVSE connectors and related equipment and systems which cannot be made to  
2217 conform to the standard described in subsection (g) shall be taken out of service and marked or  
2218 labelled in a manner by the division until it meets such standard. Whoever removes said mark or  
2219 label without the consent of the person affixing the same shall be punished by a fine of not more  
2220 than \$5,000 or shall be subject to a civil citation as provided in section 29A.

2221 (k) The owner or operator of a commercial electric vehicle charging station shall provide  
2222 payment options that allow access to the charging station by the general public. A person shall  
2223 not be required to pay a subscription fee to use a commercial electrical vehicle charging station  
2224 or be required to obtain a membership in a club, association or organization as a condition of  
2225 using the station; provided, however, that owners and operators of a commercial electrical  
2226 vehicle charging station may have separate price schedules conditioned on a subscription or  
2227 membership.

2228 (l) The owner or operator of a public electric vehicle charging station or a designee shall  
2229 disclose on an ongoing basis to the United States Department of Energy National Renewable  
2230 Energy Laboratory or other publicly available database designated by the division in consultation  
2231 with the department of energy resources, the station’s geographic location, hours of operation,  
2232 charging level, hardware compatibility, schedule of fees, accepted methods of payment and the  
2233 amount of network roaming charges for nonmembers, if any.

2234 SECTION 122. Section 2 of chapter 128 of the General Laws, as appearing in the 2022  
2235 Official Edition, is hereby amended by striking out, in line 78, the word “October” and inserting  
2236 in place thereof the following word:- December.

2237 SECTION 123. Section 5 of chapter 128A of the General Laws, as so appearing, is  
2238 hereby amended by inserting after the word “racing”, in line 257, the following words:- or  
2239 simulcasting under chapter 128C.

2240 SECTION 124. Subsection (5) of section 2 of chapter 128C of the General Laws, as most  
2241 recently amended by section 6 of chapter 26 of the acts of 2023, is hereby further amended by  
2242 striking out the first 2 sentences and inserting in place thereof the following 2 sentences:- The  
2243 running horse racing meeting licensee located in Suffolk county and Worcester county may  
2244 simulcast at any location in Suffolk county or Worcester county, respectively, approved by the  
2245 commission: (a) unlimited running horse racing; (b) on any day during the calendar year,  
2246 unlimited harness horse racing, except during live racing performances of the harness horse  
2247 racing licensee located in Norfolk county; and (c) on any day during the calendar year prior to  
2248 5:30 p.m., a total of 4 greyhound racing performances, including the racing performance of the  
2249 Bristol county greyhound racing licensee, when available within the authorized time, which shall

2250 be mandatory, and shall pay a fee of 3 per cent for the racing performances to the Bristol county  
2251 greyhound racing licensee, and 3 interstate greyhound dog racing simulcasts. The Suffolk county  
2252 and Worcester county horse racing licensee shall simulcast the racing cards of the harness horse  
2253 racing licensee located in Norfolk county and shall pay a fee of 11 per cent for the intrastate  
2254 racing cards, and shall pay a 2 per cent premium with respect to any interstate harness horse  
2255 simulcasts received, over and above the costs of obtaining such simulcasts, except during any 12  
2256 weeks per year chosen by the Suffolk county or Worcester county licensee and identified in its  
2257 annual application for a racing meeting license, during which no premium need be paid.

2258 SECTION 125. Section 19A of chapter 138 of the General Laws, as appearing in the  
2259 2022 Official Edition, is hereby amended by striking out, in line 3, the words “19C or 19D” and  
2260 inserting in place thereof the following words:- 19C, 19D or 19E.

2261 SECTION 126. Chapter 140 of the General Laws is hereby amended by striking out  
2262 section 182A and inserting in place thereof the following section:-

2263 Section 182A. (a) Every ticket of admission or other evidence of right of entry to any  
2264 theatrical exhibition, public show or public amusement or exhibition required to be licensed by  
2265 sections 181 and 182, for admission to which a price is charged, shall bear on its face the price  
2266 charged for such ticket or other evidence of right of entry by the person issuing the same or  
2267 causing the same to be issued. Whoever issues or causes to be issued such a ticket or other  
2268 evidence of right of entry in violation of this section shall be punished by a fine of not more than  
2269 \$500.

2270 (b)(1) No person, firm, corporation or other entity shall employ a paperless ticketing  
2271 system unless the consumer is given an option at the time of initial sale to purchase the same

2272 paperless tickets in transferable form that the consumer can transfer at any price, and at any time,  
2273 and without additional fees.

2274 (2) The established price for any given ticket shall be the same regardless of the form or  
2275 transferability of such ticket.

2276 (3) The ability for a ticket to be transferred shall not constitute a special service for the  
2277 purpose of imposing a service charge subject to section 185D. It shall be unlawful to penalize,  
2278 discriminate against or deny access to a ticket buyer on the basis that the ticket was transferred or  
2279 resold, including if the ticket was transferred or resold independent from the initial sale ticketing  
2280 system.

2281 (4) Nothing in this subsection shall limit or restrict a venue operator or primary ticket  
2282 issuer from imposing requirements on the ticketing platform and technology used by ticket  
2283 holders for entry.

2284 (c) Notwithstanding subsection (b), an operator of any such theatrical exhibition, public  
2285 show or public amusement or exhibition, or such operator's agent, may offer paperless tickets  
2286 that do not allow for transferability; provided, that: (i) the transferability restrictions shall be  
2287 clearly disclosed as a condition of purchase or otherwise obtaining such tickets prior to initial  
2288 offering or sale and the ticket holder shall agree to the restrictions; or (ii) such tickets shall be  
2289 included in a membership pass at a discounted price offered by a professional sports organization  
2290 for seating in venues or stadiums with a fixed capacity of not less than 19,000 seats that  
2291 guarantees entry to a specified number of events in a specified time period with seat  
2292 assignments: (A) assigned not more than 4 hours prior to the commencement of the event; and  
2293 (B) variable from game to game and not intended for season ticket holders. Tickets provided

2294 under a membership pass may be restricted from being transferred or resold, including through  
2295 the operator or operator's agents, and shall be clearly marked as such prior to initial offering or  
2296 sale. Such membership pass shall not mean a subscription or season ticket package offered for  
2297 sale and shall not result in the sale of more than 5 per cent of the maximum amount of all seats  
2298 that will be made available at a venue for a particular event to be sold under this subsection.

2299 (d) A ticket of admission to a theatrical exhibition, public show or public amusement or  
2300 exhibition shall be considered a license. Venue operators, or operators' agents, may maintain and  
2301 enforce policies and conditions or requirements for ticket purchase with respect to conduct,  
2302 behavior, public health and safety or age at the venue or event and may establish limits on the  
2303 quantity of tickets that may be purchased.

2304 (e) The commissioner of the division of occupational licensure may undertake  
2305 functionality testing, audits and other measures to ensure that a paperless ticketing system used  
2306 for entry access to theatrical exhibitions, public shows or public amusements or exhibitions  
2307 meets reasonable standards of reliability for providing entry to persons with verified authentic  
2308 paperless tickets.

2309 SECTION 127. Said chapter 140 is hereby further amended further by striking out  
2310 sections 185A to 185D, inclusive, and inserting in place thereof the following 4 sections:-

2311 Section 185A. (a) No person shall engage in the business of reselling or facilitating a  
2312 mechanism for 2 or more parties to participate in the resale of any ticket of admission to any  
2313 theatrical exhibition, public show or public amusement or exhibition required to be licensed  
2314 under sections 181 and 182 or under chapter 128A, whether such business is conducted on or off  
2315 the premises on which such ticket or other evidence is to be used, without being licensed by the

2316 commissioner of occupational licensure; provided, however, that any primary ticket issuer and  
2317 any operator or manager of a website or other platform to facilitate resale, or resale through a  
2318 competitive bidding process, solely between third parties and that does not in any other manner  
2319 engage in reselling of tickets shall be exempt from said licensing requirements.

2320 (b) A license shall be granted only upon a written application setting forth such  
2321 information as the commissioner of occupational licensure may require. Each license issued  
2322 under this section shall be in force until the first day of January next after its date, unless sooner  
2323 revoked. No such license shall be transferred or assigned except upon written permission of the  
2324 commissioner of occupational licensure. The sale of a ticket or pass, entitling the holder of said  
2325 ticket or pass to admission to any such theatrical exhibition, public show or public amusement or  
2326 exhibition upon payment either of nothing or a sum less than that demanded of the public  
2327 generally, shall be deemed to be a resale pursuant to subsection (a).

2328 Section 185B. (a) The fee for each license granted under section 185A and for each  
2329 annual renewal thereof shall be determined annually by the secretary of administration and  
2330 finance under section 3B of chapter 7 for the filing thereof.

2331 (b) If any licensee demonstrates that their business provides a service to facilitate ticket  
2332 transactions without charging any fees or surcharges above the established face value ticket  
2333 price, on every transaction, except a reasonable and actual service charge for the delivery of  
2334 tickets, then the fees for licensing shall be waived.

2335 (c)(1) The applicant for a license shall file with the application a bond in the penal sum of  
2336 \$25,000, which bond shall be approved by the commissioner of occupational licensure. Each  
2337 such bond shall be conditioned that the obligor: (i) shall not be guilty of any fraud or extortion;

2338 (ii) shall not violate directly or indirectly any of the provisions of sections 185A through 185F,  
2339 inclusive, or any of the provisions of the license provided for in said sections; (iii) shall comply  
2340 with the provisions of said sections 185A through 185F, inclusive; and (iv) shall pay all damages  
2341 occasioned to any person by reason of any misstatement, misrepresentation, fraud or deceit or  
2342 any unlawful act or omission that such obligor or their agents or employees, while acting within  
2343 the scope of their employment, made, committed or omitted in connection with said sections in  
2344 the business conducted under such license or caused by any other violation in carrying on the  
2345 business for which such license is granted. One or more recoveries or payments upon such bond  
2346 shall not vitiate the same but such bond shall remain in full force and effect; provided, however,  
2347 that the aggregate amount of all such recoveries or payments shall not exceed the penal sum  
2348 thereof.

2349 (2) Before the commissioner shall draw upon such bond, the commissioner of  
2350 occupational licensure shall issue a determination in writing which shall include the basis of such  
2351 action. The commissioner of occupational licensure shall notify in writing the licensee of any  
2352 such determination and shall afford the licensee an opportunity to respond within 20 days of the  
2353 receipt of such determination. In no event may the bond be drawn upon in less than 25 days after  
2354 the service of a determination to the licensee. Such written notice may be served by delivery  
2355 thereof personally to the licensee or by certified mail to the last known business address of such  
2356 licensee. Only upon such determination of the commissioner shall money be withdrawn from the  
2357 bond.

2358 (3) The commencement of any action against the surety upon any such bond for a sum or  
2359 sums aggregating or exceeding the amount of such bond shall require a new and additional bond

2360 in like amount as the original bond, which shall be filed within 30 days after the demand  
2361 therefor.

2362 (4) Failure to file such bond within such period shall constitute cause for the revocation  
2363 of the license theretofore issued to the licensee upon whom such demand shall have been made.

2364 (5) Any suit or action against the surety on any bond required by this section shall be  
2365 commenced within 1 year after the cause of action shall have accrued.

2366 Section 185C. (a) For the purpose of this section, “ticket purchasing software” shall mean  
2367 any machine, device, computer program or computer software that, on its own or with human  
2368 assistance, bypasses security measures or access control systems on a retail ticket purchasing  
2369 platform, or other controls or measures on a retail ticket purchasing platform that assist in  
2370 implementing a limit on the number of tickets that can be purchased, to purchase tickets.

2371 (b) The commissioner of occupational licensure, after notice to the licensee and  
2372 reasonable opportunity to be heard, may revoke a license or may suspend the license for such  
2373 period as the commissioner may deem proper, upon satisfactory proof that the licensee has  
2374 violated or permitted a violation of any condition of the license or of any rule or regulation of the  
2375 commissioner under section 185E. If the license is revoked, the licensee shall be disqualified to  
2376 receive a license for 1 year after the expiration of the term of the license so revoke.

2377 (c) No person, firm, corporation or other entity shall utilize or sell ticket purchasing  
2378 software to purchase tickets. Any person, firm, corporation or other entity who knowingly  
2379 utilizes ticket purchasing software to purchase tickets shall be subject to a civil penalty in an  
2380 amount not less than \$500 per violation and shall forfeit all profits made from the sale of any  
2381 such unlawfully obtained tickets. Any person, firm, corporation or other entity who is a licensee



2382 who is adjudicated guilty of the following acts shall have their license revoked and may be  
2383 barred from licensure for a period not to exceed 3 years if such licensee: (i) knowingly utilized  
2384 ticket purchasing software in order to purchase tickets; (ii) knowingly resold or offered to resell a  
2385 ticket that such licensee knew was obtained using ticket purchasing software; or (iii)  
2386 intentionally maintained any interest in or maintained any control of the operation of ticket  
2387 purchasing software to purchase tickets.

2388 (d) Any person, firm, corporation or other entity that has knowledge of the use of ticket  
2389 purchasing software in violation of this chapter and fails to notify the office of the attorney  
2390 general within 30 days shall be subject to a civil penalty in the amount of \$500 per violation.

2391 Section 185D. (a) For the purpose of this section, “service charges” shall mean costs  
2392 incurred by a licensee related solely to the procuring and selling of such ticket and not related to  
2393 the general business operation of the licensee. Service charges shall include, but shall not be  
2394 limited to, charges for messengers, postage and long-distance telephone calls, extensions of  
2395 credit and costs attributable thereto.

2396 (b) No licensee under section 185A shall sell tickets or facilitate the sale, resell or  
2397 facilitate the resale of any ticket to any theatrical exhibition, public show or public amusement or  
2398 exhibition of any description without a guarantee to each purchaser of such sold or resold tickets  
2399 that they shall provide a full refund of the amount paid by the purchaser, including, but not  
2400 limited to all service charges if any of the following occurs: (i) the event for which such ticket  
2401 has been sold or resold is cancelled; (ii) the ticket received by the purchaser does not grant the  
2402 purchaser admission to the event described on the ticket; (iii) the ticket was not delivered to the  
2403 purchaser prior to the occurrence of the event, unless such failure of delivery was due to an act or

2404 omission of the purchaser; or (iv) the ticket fails to conform to its description as advertised  
2405 unless the purchaser has pre-approved a substitution of tickets. Provision of a replacement ticket  
2406 to the same event that is in a comparable location, where applicable, and at no additional cost to  
2407 the consumer, shall be considered providing a full refund for the purposes of this section.

2408 (c) A licensee shall disclose in a clear and conspicuous manner the portion of the ticket  
2409 price stated in dollars that represents a service charge or any other fee or surcharge to the  
2410 purchaser. Such a disclosure of the total cost and fees shall be displayed in the ticket listing prior  
2411 to the ticket being selected for purchase. Disclosures of subtotals, fees, charges and any other  
2412 component of the total price shall not be false or misleading and may not be presented more  
2413 prominently or in the same or larger size as the total price.

2414 (d) Any person, firm, corporation or other entity who violates this section may be barred  
2415 from licensure for a period not to exceed 3 years and shall be subject to a civil penalty of not  
2416 more than \$5,000 per violation.

2417 (e) The imposition of a fee, on an annual or per order basis, for customers purchasing  
2418 tickets other than by immediate payment therefor in cash, which includes a membership fee,  
2419 office expenses and the cost of processing credit card orders, shall not be deemed a violation of  
2420 this section.

2421 SECTION 128. Section 185E of said chapter 140, as appearing in the 2022 Official  
2422 Edition, is hereby amended by inserting after the second sentence, the following sentence:- A  
2423 licensee shall keep full and accurate sets of records showing: (i) the prices at which all tickets  
2424 have been bought and sold by such licensee; and (ii) the names and addresses of the person, firm  
2425 or corporation from whom they were bought.

2426 SECTION 129. Section 4 of chapter 142A of the General Laws, as so appearing, is  
2427 hereby amended by striking out, in line 5, the word “two” and inserting in place thereof the  
2428 following figure:- 5.

2429 SECTION 130. Section 5 of said chapter 142A, as so appearing, is hereby amended by  
2430 inserting after the word “jurisdiction”, in line 5, the following words:- or an arbitrator pursuant to  
2431 section 4.

2432 SECTION 131. Said section 5 of said chapter 142A, as so appearing, is hereby further  
2433 amended by striking out, in lines 9 to 13, inclusive, the words “owner has exhausted all  
2434 customary and reasonable efforts to collect the judgment but the contractor has filed for  
2435 bankruptcy, fled the jurisdiction or the owner is otherwise unable to collect such judgment after  
2436 execution” and inserting in place thereof the following words:- contractor has failed to pay the  
2437 judgment or award and the director has determined that reasonable efforts to collect have been  
2438 made.

2439 SECTION 132. Section 7 of said chapter 142A, as so appearing, is hereby amended by  
2440 striking out the first paragraph and inserting in place thereof the following paragraph:-

2441 An owner may make a claim to the fund only if the owner has complied with section 3,  
2442 has obtained a judgment or arbitration award and has filed the claim to the fund not more than 7  
2443 years from the date of the contract, the contractor has failed to pay the judgment or award and  
2444 the director has determined that reasonable efforts to collect have been made.

2445 SECTION 133. Said section 7 of said chapter 142A, as so appearing, is hereby further  
2446 amended by striking out, in lines 12 and 13, the words “ten thousand dollars” and inserting in  
2447 place thereof the following figure:- \$25,000.

2448 SECTION 134. Said section 7 of said chapter 142A, as so appearing, is hereby further  
2449 amended by striking out, in lines 15 and 18, the words “seventy-five thousand dollars”, each time  
2450 they appear, and inserting in place thereof, in each instance, the following figure:- \$150,000.

2451 SECTION 135. Section 9 of said chapter 142A, as so appearing, is hereby amended by  
2452 adding the following subsection:-

2453 (e) Prior to approving any application for registration or renewal conforming to the  
2454 requirements of this chapter, the director shall refer identifying information regarding an  
2455 applicant to the department of criminal justice information services, which shall obtain criminal  
2456 offender record information but shall transmit to the director only information regarding any  
2457 conviction of the applicant of gross fraud or cheat at common law, as defined in section 76 of  
2458 chapter 266.

2459 SECTION 136. Section 15 of said chapter 142A is hereby repealed.

2460 SECTION 137. Section 17 of said chapter 142A, as appearing in the 2022 Official  
2461 Edition, is hereby amended by striking out clause (17) and inserting in place thereof the  
2462 following 4 clauses:-

2463 (17) engaging in gross fraud or cheat pursuant to section 76 of chapter 266;

2464 (18) having a license, certificate, registration or authority issued by another state or  
2465 territory of the United States, the District of Columbia or a foreign state or nation with authority  
2466 to issue such a license, certificate, registration or authority revoked, cancelled, suspended, not  
2467 renewed or otherwise acted against, or if the holder has been disciplined, if the basis for the  
2468 action would constitute a basis for disciplinary action in the commonwealth;

2469 (19) failing to repay the fund in full, including the appropriate amount of annual interest,  
2470 for any amount paid from the fund because of the contractor's or subcontractor's conduct; or

2471 (20) violating any other provision of this chapter.

2472 SECTION 138. Said section 17 of said chapter 142A, as so appearing, is hereby further  
2473 amended by adding the following paragraph:-

2474 For purposes of this section, the conduct of a contractor or subcontractor shall be deemed  
2475 to include the conduct of their agents, employees, salespersons or subcontractors, whether or not  
2476 an express relationship exists, if the work or activities is within the scope of the contract and not  
2477 for additional work beyond the contract undertaken by separate agreement with the owner.

2478 SECTION 139. The first paragraph of section 18 of said chapter 142A, as so appearing, is  
2479 hereby amended by adding the following sentence:- The director may also enter into a consent  
2480 agreement with a registrant to impose 1 or more administrative penalties, including, but not  
2481 limited to, voluntary revocation of the registration.

2482 SECTION 140. Chapter 147 of the General Laws is hereby amended by striking out  
2483 section 36 and inserting in place thereof the following 3 sections:-

2484 Section 36. At every boxing, kickboxing, mixed martial arts or other unarmed combative  
2485 sporting event, sparring match or exhibition, there shall be in attendance a referee, duly licensed  
2486 under this section and sections 35 and 35A. There shall also be in attendance not less than 3  
2487 duly-licensed judges, each of whom shall, at the termination of a match or exhibition, vote for  
2488 the contestant in whose favor the decision should, in their opinion, be rendered or, for a draw if,  
2489 in their opinion, neither contestant is entitled to a decision in their favor and the decision shall be

2490 rendered in favor of the contestant receiving a majority of the votes or, if neither receives a  
2491 majority as aforesaid, a decision of a draw shall be rendered. Upon the rendering of a decision,  
2492 the vote of each judge shall be announced from the ring. The referee shall have full power to stop  
2493 the match or exhibition whenever they deem it advisable because of the physical condition of a  
2494 contestant or when 1 contestant is clearly outclassed by their opponent or for other sufficient  
2495 reason. The commission shall declare forfeited any prize, remuneration or purse or any part  
2496 thereof belonging to a contestant if, in the judgment of a majority of the commissioners after  
2497 consultation with the judges and the referee, the contestant was not competing in good faith. The  
2498 fees of the referee and other licensed officials shall be fixed by the commission and shall be paid  
2499 by the licensed organization prior to the match or exhibition.

2500           Section 36A. (a) The commission shall set forth rules and regulations for contracts  
2501 between a manager and an unarmed combatant and contracts between a promoter and an  
2502 unarmed combatant. An unarmed combatant shall not enter a contract with a manager or a  
2503 promoter unless the contract is filed with the commission prior to a scheduled contest in an  
2504 amount of time established by the commission. The commission shall only honor a contract that  
2505 is executed and notarized on a form provided by the commission unless the contract terms  
2506 comply with the requirements set forth by the commission.

2507           (b) The commission shall have the authority and discretion to invalidate, enforce, mediate  
2508 or modify contracts pursuant to subsection (a). The commission may require that each contract  
2509 include language authorizing the commission to withhold any portion of a promoter's or  
2510 manager's share of a purse in the event of a contractual dispute with a contestant over their  
2511 entitlement to any portion of a purse.

2512 (c) The commission shall be the sole arbiter of a breach of contract and shall establish  
2513 rules governing the manner in which contract disputes shall be resolved.

2514 Section 36B. Whoever violates any provision of sections 32 to 51, inclusive, or who  
2515 conducts themself at any time or place in a manner that is deemed by the commission to discredit  
2516 any unarmed combative sports, may have their license revoked and be fined, suspended or  
2517 otherwise disciplined in such manner as the commission may direct.

2518 SECTION 141. Said chapter 147 is hereby further amended by striking out section 39B  
2519 and inserting in place thereof the following section:-

2520 Section 39B. A person licensed under section 33 to conduct boxing, kickboxing, mixed  
2521 martial arts or other unarmed combative sports events, sparring matches or exhibitions, except  
2522 those persons to whom a special license may be granted thereunder without the requirement of a  
2523 bond or payment of the annual fee, shall take out a policy of accident insurance on each  
2524 contestant participating in the match or exhibition in an amount determined by the commission,  
2525 but not less than \$10,000, to compensate the contestant for medical and hospital expenses  
2526 incurred as the result of injuries received in such match or exhibition and a policy in an amount  
2527 determined by the commission, but not less than \$100,000, to be paid to the estate of a deceased  
2528 contestant in the event of the death of the contestant resulting from participation in the match or  
2529 exhibition. The premiums on the policies shall be paid by the licensee.

2530 SECTION 142. Subsection (4) of section 25Q of chapter 152 of the General Laws, as  
2531 appearing in the 2022 Official Edition, is hereby amended by adding the following sentence:-  
2532 Subsection (1) shall not apply to groups that have been in existence for at least 5 years and have  
2533 established a premium payment plan acceptable to the commissioner.

2534 SECTION 143. Section 85W of chapter 231 of the General Laws, as so appearing, is  
2535 hereby amended by inserting after the word “compensation”, in line 2, the following words:- in  
2536 excess of \$500 per year.

2537 SECTION 144. Section 1 of chapter 270 of the General Laws, as so appearing, is hereby  
2538 amended by striking out, in lines 2 and 3, the words “, grains of paradise”.

2539 SECTION 145. The ninth paragraph of section 10 of chapter 498 of the acts of 1993, as  
2540 amended by section 142 of chapter 268 of the acts of 2022, is hereby further amended by striking  
2541 out the last sentence.

2542 SECTION 146. Said section 10 of chapter 498 of the acts of 1993, as amended, is hereby  
2543 further amended by adding the following paragraph:-

2544 Notwithstanding the provisions of any general or special law to the contrary and  
2545 notwithstanding any provision to the contrary in the Devens Reuse Plan or By-laws: (i) there  
2546 shall be no square foot limit or cap on the amount of commercial or industrial development that  
2547 may occur within Devens; and (ii) there shall be no limit or cap on the number of residential  
2548 units that may be developed within Devens. Nothing in the foregoing sentence shall modify other  
2549 provisions of the By-Laws regulating the development of housing within Devens or requiring the  
2550 issuance of development permits by the Devens Enterprise Commission for specific projects.

2551 SECTION 147. Chapter 195 of the acts of 2014, as amended by section 207 of chapter 6  
2552 of the acts of 2017, is hereby further amended by inserting after section 4 the following section:-



2553 Section 4A. The Boston convention and exhibition center in the city of Boston shall be  
2554 designated and known as the Thomas Michael Menino Convention and Exhibition Center. The  
2555 Authority shall erect and maintain suitable markers bearing such designation.

2556 SECTION 148. Within 30 days after the effective date of this act, the secretary of  
2557 economic development and the secretary of housing of livable communities shall convene a  
2558 working group that shall include representatives from the towns of Ayer, Harvard and Shirley,  
2559 the Massachusetts Development Finance Agency and the Devens committee to determine a  
2560 strategy and plan to provide for increased housing production within Devens, including, but not  
2561 limited to, the feasibility of allowing not more than 400 multi-family residential units in the  
2562 Innovation and Technology Center zoning district established by Article V(A)(13) of the Devens  
2563 Reuse Plan or By-Laws. The secretaries of economic development and housing and livable  
2564 communities shall report the findings of the working group to the clerks of the house of  
2565 representatives and the senate and the joint committee on economic development and emerging  
2566 technologies within 180 days after the effective date of this act.

2567 SECTION 149. (a) There shall be within the executive office of economic development a  
2568 5-year surety bond assistance pilot program to encourage the participation of economically and  
2569 socially disadvantaged businesses in bidding for and securing contracts for capital projects. The  
2570 program may include, but shall not be limited to:

2571 (i) providing technical assistance to eligible contractors to secure surety bonds; and

2572 (ii) providing financial assistance to guarantee surety bonds required on behalf of the  
2573 commonwealth or on behalf of any county, city, town, district or other political subdivision of

2574 the commonwealth or other public instrumentality for the construction, reconstruction, alteration,  
2575 remodeling, repair or demolition of public buildings or other public works.

2576 (b) The executive office of economic development shall establish eligibility requirements  
2577 and other program terms through regulations or program guidelines; provided, however, that  
2578 such eligibility requirements shall, to the extent possible, prioritize financial assistance provided  
2579 by the program to promote participation of businesses owned by persons from socially and  
2580 economically disadvantaged groups for whom access to capital facility projects and state assisted  
2581 building projects in the commonwealth has been historically limited. The executive office may  
2582 administer the program through 1 or more contracts with the Massachusetts Development  
2583 Finance Agency or Massachusetts Growth Capital Corporation.

2584 (c) Not later than December 31 of each year, the executive office of economic  
2585 development shall submit a report to the clerks of the house of representatives and the senate and  
2586 the joint committee on economic development and emerging technologies detailing the activities  
2587 of the program in the previous year, including, but not limited to, an analysis of the provision of  
2588 technical and financial assistance services and its impact on increasing access and participation  
2589 in capital projects for historically disadvantaged groups. The report shall be made public on the  
2590 executive office of economic development's website.

2591 (d) The secretary of economic development may promulgate regulations or program  
2592 guidelines as necessary to implement this section.

2593 (e) Implementation of this section shall be subject to the United States Treasury's  
2594 approval to use federal funding for the purposes described herein.

2595 SECTION 150. (a) For purposes of this section, the following words shall, unless the  
2596 context clearly requires otherwise, have the following meanings:

2597 “Approval”, except as otherwise provided in subsection (b), any permit, certificate, order,  
2598 excluding enforcement orders, license, certification, determination, exemption, variance, waiver,  
2599 building permit or other approval or determination of rights from any municipal, regional or state  
2600 governmental entity, including any agency, department, commission or other instrumentality  
2601 thereof, concerning the use or development of real property, and any environmental permit,  
2602 including certificates, licenses, certifications, determinations, exemptions, variances, waivers,  
2603 building permits or other approvals or determinations of rights issued or made under chapter 21  
2604 of the General Laws, chapter 21A of the General Laws except section 16 of said chapter 21A,  
2605 chapter 21D of the General Laws, section 3B of chapter 21E of the General Laws, sections 61 to  
2606 62L, inclusive, of chapter 30 of the General Laws, chapter 30A of the General Laws, chapter 40  
2607 of the General Laws, chapters 40A to 40C, inclusive, of the General Laws, chapter 40R of the  
2608 General Laws, chapter 40Y of the General Laws, chapter 41 of the General Laws, chapter 43D of  
2609 the General Laws, section 21 of chapter 81 of the General Laws, chapter 91 of the General Laws,  
2610 chapter 131 of the General Laws, chapter 131A of the General Laws, chapter 143 of the General  
2611 Laws, sections 4 and 5 of chapter 249 of the General Laws, chapter 258 of the General Laws or  
2612 chapter 665 of the acts of 1956 or any local by-law or ordinance.

2613 “Development”, division of a parcel of land into 2 or more parcels, the construction,  
2614 reconstruction, conversion, structural alteration, relocation or enlargement of a building or other  
2615 structure or facility or any grading, soil removal or relocation, excavation or landfill or any use  
2616 or change in the use of any building or other structure or land or extension of the use of land.

2617 “Tolling period”, the period from January 1, 2023 to January 1, 2025, inclusive.

2618 (b)(1) Notwithstanding any general or special law to the contrary, an approval in effect or  
2619 existence during the tolling period shall be extended for a period of 2 years in addition to the  
2620 lawful term of the approval; provided, however, that nothing in this section shall extend or  
2621 purport to extend: (i) a permit or approval issued by the United States government or an agency  
2622 or instrumentality thereof or a permit or approval of which the duration of effect or the date or  
2623 terms of its expiration are specified or determined under a law or regulation of the United States  
2624 government or an agency or instrumentality thereof; (ii) a permit, license, privilege or approval  
2625 issued by the division of fisheries and wildlife under chapter 131 of the General Laws; (iii) an  
2626 approval, determination, exemption, certification, statement of qualification or any other  
2627 administrative action by the department of energy resources under 225 CMR 20.00, subsection  
2628 (c) of section 17 of chapter 25A of the General Laws or corresponding regulations under 225  
2629 CMR 21.00; (iv) any agreement entered into by the Massachusetts Department of Transportation  
2630 or the Massachusetts Bay Transportation Authority or any permit, license or approval issued by  
2631 the department or authority relating to the sale, acquisition or lease or development of real  
2632 property owned in whole or in part by the department or authority or the sale, acquisition, lease  
2633 or development of any interest therein related to such real property pursuant to chapter 6C or  
2634 chapter 161A of the General Laws; or (v) any enforcement order, consent decree or settlement  
2635 agreement.

2636 (2) Nothing in this section shall affect the ability of a municipal, regional or state  
2637 governmental entity, including an agency, department, commission or other instrumentality  
2638 thereof, to revoke or modify a specific permit or approval, or extension of a specific permit or  
2639 approval, under this section, when that specific permit or approval or the law or regulation under

2640 which the permit or approval was issued contains language authorizing the modification or  
2641 revocation of the permit or approval.

2642 (3) If an approval tolled under this section is based upon the connection to a sanitary  
2643 sewer system, the extension of the approval shall be contingent upon the availability of sufficient  
2644 capacity, on the part of the treatment facility, to accommodate the development for whose  
2645 approval has been extended. If sufficient capacity is not available, then the permit holders whose  
2646 approvals have been extended shall have priority with regard to the further allocation of  
2647 gallonage over the permit holders who have not received approval of a hookup prior to the  
2648 effective date of this section. Priority regarding the distribution of further gallonage to a permit  
2649 holder who has received the extension of an approval under this section shall be allocated in  
2650 order of the granting of the original approval of the connection.

2651 (4) If an owner or petitioner sells or otherwise transfers a property or project in order for  
2652 an approval to receive an extension, all commitments made by the original owner or petitioner  
2653 under the terms of the permit shall be assigned to and assumed by the new owner or petitioner. If  
2654 the new owner or petitioner does not meet or abide by such commitments, then the approval shall  
2655 not be extended under this section.

2656 (5) Nothing in this section shall be construed or implemented in such a way as to modify  
2657 a requirement of law that is necessary to retain federal delegation to or assumption by the  
2658 commonwealth of the authority to implement a federal law or program.

2659 (6) Any project covered by approval in effect during the tolling period shall be governed  
2660 by the applicable provisions of any local ordinance or by-law, if any, in effect at the time of the

2661 granting of the approval, unless the owner or petitioner of such project elects to waive the  
2662 provisions of this section.

2663 SECTION 151. The Massachusetts clean energy technology center, in consultation with  
2664 the executive office of economic development, shall set benchmarks for the climatetech tax  
2665 incentive program established in section 16 of chapter 23J of the General Laws, inserted by  
2666 section 74. After the program has been in effect for 5 years, the center, in consultation with the  
2667 executive office of economic development, shall conduct an evaluation of the program by  
2668 comparing climatetech advancements in the commonwealth against the benchmarks. The center  
2669 shall review progress made towards the goals of developing and expanding climatetech industry-  
2670 related employment opportunities and climatetech-related economic development by supporting  
2671 and stimulating research, development, innovation, manufacturing, deployment and  
2672 commercialization in the climatetech sector. The center shall submit a written report to the clerks  
2673 of the house of representatives and the senate, the house and senate committees on ways and  
2674 means, the joint committee on economic development and emerging technologies, the joint  
2675 committee on telecommunications, utilities and energy, the joint committee on environment and  
2676 natural resources and the joint committee on agriculture not later than December 31, 2029.

2677 SECTION 152. The Massachusetts office of business development, in conjunction with  
2678 the commissioner of revenue, shall report on the impact of the live theater tax credit pursuant to  
2679 subsection (ee) of section 6 of chapter 62 of the General Laws and section 3800 of chapter 63 of  
2680 the General Laws and shall submit the report to the clerks of the house of representatives and the  
2681 senate, the house and senate committees on ways and means and the joint committee on  
2682 economic development and emerging technologies not later than December 31, 2028. The office  
2683 and commissioner shall collaborate with the live theater industry to collect the relevant data for

2684 the report. The report shall include data to assess the direct and indirect economic impacts of the  
2685 live theater tax credit on the economy of the commonwealth, including, but not limited to,  
2686 estimates of theater tickets sales to domestic and international visitors, spending by live theater  
2687 productions on adjacent businesses, wages paid for setting up and taking down productions and  
2688 impacts on businesses in proximity to theaters, including, but not limited to, hotels and  
2689 restaurants.

2690 SECTION 153. Notwithstanding section 39M of chapter 30 of the General Laws, chapter  
2691 149 of the General Laws and chapter 149A of the General Laws, a public agency or municipality  
2692 may require a project labor agreement and require the project labor agreement to be incorporated  
2693 into the contract specifications; provided, that the public agency or municipality shall make a  
2694 determination prior to issuing a request for proposals that requiring such project labor agreement  
2695 is in the best interest of the commonwealth.

2696 SECTION 154. Notwithstanding section 4 of chapter 128C of the General Laws or any  
2697 other general or special law to the contrary, the running horse racing licensee in Suffolk county  
2698 that conducted simulcasting as of December 31, 2020 shall not be obligated to make any further  
2699 payments into the Running Horse Capital Improvements Trust Fund, established pursuant to  
2700 section 11 of chapter 494 of the acts of 1978.

2701 SECTION 155. (a) Notwithstanding section 17 of chapter 138 of the General Laws or  
2702 any other law, rule, regulation or provision to the contrary, the licensing board for the city of  
2703 Boston may grant 1 non-transferable restricted license for the sale of all alcoholic beverages to  
2704 be drunk on the premises pursuant to section 12 of said chapter 138 to The Boston Landing Hotel  
2705 Project located at 178-170 Guest street in the Brighton section of the city of Boston approved by

2706 the board of the Boston Redevelopment Authority, and is located within Planned Development  
2707 Area No. 87, Boston Landing, Guest street and Life street in the Brighton section of the city of  
2708 Boston.

2709 (b) If a licensee pursuant to subsection (a) terminates or fails to renew the license or if the  
2710 license is cancelled, revoked or otherwise no longer in use, the license shall be returned  
2711 physically, with all of the legal rights, privileges and restrictions pertaining thereto, to the  
2712 licensing board and the licensing board may then grant that license to a new applicant within  
2713 Planned Development Area No. 87, Boston Landing in the Brighton section of the city of  
2714 Boston. The licensing board shall not approve the transfer of the license granted pursuant to this  
2715 section to a location outside of said Planned Development Area No. 87 in the Brighton section of  
2716 the city of Boston.

2717 SECTION 156. (a) There is hereby established a special commission to study the future  
2718 of payments and sales transactions by credit card and other forms of payment and the impacts for  
2719 small businesses in the commonwealth. The commission shall solicit input from the public,  
2720 businesses and the payments industry on payment trends, the prevalence of cashless transactions  
2721 and cashless businesses in the commonwealth, credit card fees, mobile payments, buy-now-pay-  
2722 later financing and other aspects of the payments industry.

2723 (b) The commission shall study and review: (i) the cost to small businesses operating in  
2724 the commonwealth of conducting sales transactions with consumers using credit cards or other  
2725 means of payment, including, but not limited to, cash, check or similar means; (ii) the impact of  
2726 the increasing use of credit cards or other means of payment by consumers on small businesses;  
2727 and (iii) the impact of section 28A of chapter 140D of the General Laws on small businesses



2728 owned and operated in the commonwealth. The commission shall report on the impact on small  
2729 businesses operating in the commonwealth and provide recommendations on the future use of  
2730 credit cards and other forms of payment for the long-term success of small businesses in the  
2731 commonwealth.

2732 (c) The commission shall consist of the following members: the chairs of the joint  
2733 committee on financial services, who shall serve as co-chairs; 1 member appointed by the  
2734 attorney general; the secretary of economic development, or a designee; the commissioner of the  
2735 division of banks, or a designee; 1 member appointed by the Massachusetts Bankers Association;  
2736 a representative of the Retailers Association of Massachusetts, Inc.; a representative of the  
2737 Massachusetts Restaurant Association; 1 member appointed by the Massachusetts chapter of the  
2738 national federation of independent businesses; and 2 members appointed by the governor who  
2739 shall have experience owning and operating a small business in the commonwealth. The  
2740 appointees of the governor shall represent diverse geographic areas of the commonwealth.

2741 (d) Not later than July 1, 2025, the commission shall file a report and its  
2742 recommendations with the clerks of the house of representatives and the senate, the joint  
2743 committee on financial services and the joint committee on economic development and emerging  
2744 technologies.

2745 SECTION 157. Notwithstanding any general or special law to the contrary, the  
2746 unexpended and unencumbered balances of the bond-funded authorizations in the following  
2747 accounts shall cease to be available for expenditure 180 days after the effective date of this act:  
2748 7002-0015, 7002-8005, 7002-8013, 7002-8016, 7002-8017, 7002-8018, 7002-8019, 7002-8020,

2749 7002-8022, 7002-8035, 7002-8037, 7002-8038, 7002-8052, 7002-8060, 7005-8035, 7007-9035,  
2750 7002-8010, 7002-8015, 7002-8030, 7002-8045, 7002-8050, 7002-8055 and 7002-8065.

2751 SECTION 158. Notwithstanding any general or special law to the contrary, to meet the  
2752 expenditures necessary in carrying out sections 2 to 2B, inclusive, the state treasurer shall, upon  
2753 receipt of a request by the governor, issue and sell bonds of the commonwealth in an amount to  
2754 be specified by the governor from time to time but not exceeding, in the aggregate,  
2755 \$1,880,000,000. All bonds issued by the commonwealth, as aforesaid, shall be designated on  
2756 their face “An Act Relative to Strengthening Massachusetts’ Economic Leadership” and shall be  
2757 issued for a maximum term of years, not exceeding 30 years, as the governor may recommend to  
2758 the general court pursuant to section 3 of Article LXII of the Amendments to the Constitution;  
2759 provided, however, that all such bonds shall be payable not later than June 30, 2059. All interest  
2760 and payments on account of principal on such obligations shall be payable from the General  
2761 Fund. Bonds and interest thereon issued under the authority of this section shall, notwithstanding  
2762 any other provision of this act, be general obligations of the commonwealth.

2763 SECTION 159. Notwithstanding any general or special law to the contrary, to meet the  
2764 expenditures necessary in carrying out section 2C, the state treasurer shall, upon receipt of a  
2765 request by the governor, issue and sell bonds of the commonwealth in an amount to be specified  
2766 by the governor from time to time but not exceeding, in the aggregate \$980,000,000. All bonds  
2767 issued by the commonwealth, as aforesaid, shall be designated on their face “An Act Relative to  
2768 Strengthening Massachusetts’ Economic Leadership” and shall be issued for a maximum term of  
2769 years, not exceeding 30 years, as the governor may recommend to the general court pursuant to  
2770 section 3 of Article LXII of the Amendments to the Constitution; provided, however, that all  
2771 such bonds shall be payable not later than June 30, 2064. All interest and payments on account of

2772 principal on such obligations shall be payable from the General Fund. Bonds and interest thereon  
2773 issued under the authority of this section shall, notwithstanding any other provision of this act, be  
2774 general obligations of the commonwealth.

2775 SECTION 160. Pursuant to section 121, a commercial electric vehicle charging station  
2776 operating in the commonwealth as of January 1, 2025 shall be required to register with the  
2777 division of standards in the office of consumer affairs and business regulation not later than  
2778 January 1, 2026.

2779 SECTION 161. Sections 3M and 3N of chapter 23A of the General Laws, inserted by  
2780 section 31, subsections (ee) and (ii) of section 6 of chapter 62 of the General Laws, inserted by  
2781 section 103, and sections 38OO and 38TT of chapter 63 of the General Laws, inserted by section  
2782 118, subsection (zz) of section 6 of chapter 64H of the General Laws, inserted by section 120,  
2783 shall take effect for taxable years beginning on or after January 1, 2025.

2784 SECTION 162. Subsection (hh) of section 6 of chapter 62 of the General Laws, inserted  
2785 by section 103, and section 38SS of chapter 63 of the General Laws, inserted by section 118,  
2786 shall take effect for taxable years beginning on or after January 1 of the first year following a  
2787 fiscal year which closes with a consolidated net surplus of at least \$400,000,000 pursuant to  
2788 section 5C of chapter 29 of the General Laws. Annually, not later than 30 days after the  
2789 comptroller certifies the amount of the consolidated net surplus pursuant to said section 5C of  
2790 said chapter 29, the commissioner of revenue shall certify to the secretary of administration and  
2791 finance whether said subsection (hh) of said section 6 of said chapter 62, inserted by said section  
2792 103, and said section 38SS of said chapter 63, inserted by said section 118, shall take effect  
2793 pursuant to this section; provided, however, that no such certification by the commissioner of

2794 revenue shall be required in any year after said subsection (hh) of said section 6 of said chapter  
2795 62, inserted by said section 103, and said section 38SS of said chapter 63, inserted by said  
2796 section 118, take effect.

2797 SECTION 163. Sections 3M and 3N of chapter 23A of the General Laws, inserted by  
2798 section 31, subsections (ee) and (ii) of section 6 of chapter 62 of the General Laws, inserted by  
2799 section 103, and sections 38OO and 38TT of chapter 63 of the General Laws, inserted by section  
2800 118, subsection (zz) of section 6 of chapter 64H of the General Laws, inserted by section 120,  
2801 are hereby repealed; provided, however, that any credits allowed pursuant to this act may be  
2802 carried forward pursuant to subsections (ee) and (ii) of said section 6 of said chapter 62, inserted  
2803 by section 103, and said sections 38OO and 38TT of said chapter 63, inserted by section 118,  
2804 after January 1, 2030.

2805 SECTION 164. Section 163 shall take effect on January 1, 2030.

2806 SECTION 165. Subsection (hh) of section 6 of chapter 62 of the General Laws, inserted  
2807 by section 103, and section 38SS of chapter 63 of the General Laws, inserted by section 118, are  
2808 hereby repealed.

2809 SECTION 166. Section 165 shall take effect on January 1 of the sixth tax year following  
2810 the effective date of subsection (hh) of section 6 of chapter 62 of the General Laws, inserted by  
2811 section 103, and section 38SS of chapter 63 of the General Laws, inserted by section 118, as  
2812 determined pursuant to section 162.

2813 SECTION 167. Sections 74, 101, 102; subsections (ff) and (gg) of section 6 of chapter 62  
2814 of the General Laws, inserted by section 103; sections 38PP, 38QQ, and 38RR of chapter 63 of  
2815 the General Laws, inserted by section 118; and subsection (yy) of section 6 of chapter 64H of the

2816 General Laws, inserted by section 120, shall apply to tax years beginning on or after January 1,  
2817 2024.