

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

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Antonio F. D. Cabral*

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to the housing development incentive program.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Antonio F. D. Cabral</i>	<i>13th Bristol</i>	<i>1/17/2025</i>

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

[Pin Slip]

**The Commonwealth of Massachusetts**

**In the One Hundred and Ninety-Fourth General Court  
(2025-2026)**

An Act relative to the housing development incentive program.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 Section 1. Section 38BB of chapter 63 of the General Laws, as amended by section 19 of  
2 chapter 50 of the acts of 2023, is hereby amended by striking out subdivision (5) and inserting in  
3 place thereof the following subdivision:-

4 (5) EOHLC may authorize up to \$100,000,000 in credits annually under this section and  
5 subsection (q) of section 6 of chapter 62. EOHLC may authorize annually any credits under this  
6 section or said subsection (q) of said section 6 of said chapter 62 returned to EOHLC by a  
7 certified housing development project. The total amount of credits authorized during a year shall  
8 include: (1) credits granted during the year under this section or said subsection (q) of section 6  
9 of chapter 62; and (2) carry forwards of credits from prior years under this section or said  
10 subsection (q) of section 6 of chapter 62, to the extent that such credit carry forwards are  
11 estimated by the commissioner of revenue to offset tax liabilities during the year. Any portion of  
12 the \$100,000,000 annual cap not awarded by EOHLC in a calendar year may be applied to  
13 awards in a subsequent year. EOHLC shall provide the commissioner of revenue with any

14 documentation that the commissioner deems necessary to confirm compliance with the annual  
15 cap and the commissioner shall provide a report confirming compliance with the annual cap to  
16 the secretary of administration and finance and the secretary of housing and livable communities.

17 Section 2. Section 6(q) of chapter 62, as so appearing, is hereby amended by adding the  
18 following subsection:-

19 (7) EOHLC may authorize up to \$5,000,000 in credits to an individual project.

20 Section 3. Section 1 of chapter 40V of the General Laws, as so appearing, is hereby  
21 amended by striking the definition “housing development project” and inserting in place thereof  
22 the following:

23 "Housing development project", a multi-unit residential rehabilitation project that is  
24 located in a gateway municipality and once rehabilitated, shall contain at least 75 per cent market  
25 rate units.

26 Section 4. Chapter 40V Section 4 (a)(iv) is hereby amended by striking “80 per cent” and  
27 inserting in place thereof “75 per cent”.

28 Section 5. Title VII Chapter 40V Section 3 Approval of application for tax exemption for  
29 housing development project under Sec. 59 of chapter 59 shall be amended as follows:

30 Under section 5M of chapter 59, the department shall approve within 90 days a  
31 municipality's tax exemption agreement for a housing development project located within an  
32 approved housing development zone.