

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

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Daniel M. Donahue***

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

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

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

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Daniel M. Donahue</i>	<i>16th Worcester</i>	<i>1/17/2025</i>

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

[Pin Slip]

**The Commonwealth of Massachusetts**

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

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

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

1 Section 1. Section 6 of Chapter 62 of the General Laws, as appearing in the 2010 Official  
2 Edition, is further amended in section (1)(1) by adding at line 428 the following two paragraphs:

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

13 "Video games" shall not include products intended to facilitate gambling in any direct or indirect

14 manner, including without limitation Internet gambling websites, video slot machines and video  
15 15 poker machines.

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

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

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

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

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

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

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

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

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

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

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

51           Section 12: Section 38X as appearing in the 2008 Official Edition, is further amended in  
52 subsection (a) by adding at line 21 the following two paragraphs: "Video games" means  
53 interactive software that (a) is produced for distribution on or accessed via electronic media,

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

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

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

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

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

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

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

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

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

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

92 Section 20: Section 38X of Chapter 63 of the General Laws, as appearing in the 2008  
93 Official Edition, is further amended in subsection (b) by adding at line 47 after “motion picture  
94 98 production company” the following term: “, or video game production company,” .

95           Section 21: Section 38X of Chapter 63 of the General Laws, as appearing in the 2008 100  
96 Official Edition, is further amended in subsection (c) by adding at line 56 after “motion picture”  
97 101 the following term: “, or video games,” .

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

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