

Consolidated Amendment "A"

2, 3, 11, 13, 14, 26, 40, 46, 53, 75, 110, 131, 136, 157, 158, 163, 165, 167, 176, 186, 191, 192, 193, 194, 195, 225, 229, 230, 247, 261, 268, 310, 345, 447, 450, 485, 495, 496, 498, 520, 539, 543, 570, 598, 619, 621, 630, 640, 748, 752, 771, 780, 791, 810, 813, 825, 827, 828, 830, 831, 853

Mr. Michlewitz of Boston and others move to amend bill H.5007 by inserting, after section 4, the following 5 sections:-

SECTION 4A. Chapter 10 of the General Laws is hereby amended by striking out section 24, as so appearing, and inserting in place thereof the following section:-

Section 24. (a) The commission is hereby authorized to conduct a state lottery and shall determine: (i) the types of lotteries to be conducted; (ii) the prices of tickets or shares in the lottery; (iii) the number and sizes of the prizes on the winning tickets or shares; (iv) the manner of selecting the winning tickets or shares; (v) the manner of payment of prizes to the holders of winning tickets or shares; (vi) the frequency of the drawings or selections of winning tickets or shares; (vii) the types of locations at which tickets or shares may be sold; (viii) the method to be used in selling tickets or shares; (ix) the licensing of agents to sell tickets or shares; provided, however, that no person under the age of 18 shall be licensed as an agent; (x) the manner and amount of compensation, if any, to be paid licensed sales agents; provided, however, that the amount of compensation, if any, to be paid to licensed sales agents as a commission pursuant to this section shall be calculated on the total face value of each ticket or share sold and not on any discounted price of any such ticket or share sold; provided further, that the commission shall authorize licensed sales agents to facilitate point of sale transactions using a debit card; and provided further, that said commission shall prohibit point of sale transactions using credit cards as defined in section 1 of chapter 140D and that point of sale transactions under this section shall be subject to the restrictions pursuant to subsection (b) of section 5I of chapter 18; and (xi) such other matters necessary or desirable for the efficient and economical operation and administration of the lottery and for the convenience of the purchasers of tickets or shares and the holders of winning tickets or shares. The commission is authorized to operate the daily numbers game 7 days a week. Each physical state lottery ticket or share shall have imprinted thereon the state seal and a serial number.

(b) The commission may establish, and from time to time revise, such rules and regulations as it deems necessary or desirable and shall file the same with the office of the state secretary; provided, however, that the commission shall establish rules and regulations for lotteries conducted online, over the internet, through the use of a mobile application or through any other means that shall, at a minimum:

(i) require age verification measures to be reasonably designed to block access to and prevent sales of lottery tickets, games or shares online, over the internet, through the use of a mobile application or through any other means to persons under the age of 18;

(ii) limit sales of lottery tickets, games or shares online, over the internet, through the use of a mobile application or through any other means to transactions initiated and received, or otherwise made, within the commonwealth;

(iii) allow any player to voluntarily prohibit or otherwise exclude themselves from purchasing a lottery ticket, game or share online, over the internet, through the use of a mobile application or through any other means;

(iv) establish maximum limits for account deposits and transactions of lottery tickets, games or shares conducted online, over the internet, through the use of a mobile application or through any other means and allow players to reduce their own deposit or transaction limit at any time;

(v) clarify that money in a lottery account belongs solely to the owner of the account and may be withdrawn by the owner at any time; and

(vi) require the commission to implement promotional activities to encourage the purchase of lottery tickets, games or shares through licensed sales agents including, but not limited to, the sale of prepaid gift cards for lottery sales through licensed sales agents.

(c) Notwithstanding any general or special law to the contrary, the name, address, transaction history, account balance or other personal or identifying information of an individual who purchases lottery tickets, games or shares online, over the internet, through the use of a mobile application or through any other means shall not be deemed public records of the commission for the purposes of section 10 of chapter 66; provided, however, that this section shall not prohibit the commission from maintaining, using or sharing such information in the course of an investigation by law enforcement or in compliance with sections 28A or 28B.

(d) The commission shall advise and make recommendations to the director regarding the operation and administration of the lottery. The commission shall report monthly to the governor, the attorney general and the general court, the total lottery revenues, prize disbursements and other expenses for the preceding month and shall make an annual independently audited financial report to the same which shall include a full and complete statement of lottery revenues, prize disbursements and other expenses, including such recommendations as it may deem necessary or advisable, which shall be made available electronically to the general public not later than the earliest date established for reports in section 12 of chapter 7A. The commission shall report immediately to the governor and the general court any matters which require immediate changes in the laws of the commonwealth in order to prevent abuses and evasions of the lottery law or rules and regulations promulgated thereunder or to rectify undesirable conditions in connection with the administration or operation of the state lottery.

(e) The commission is authorized to carry on a continuous study and investigation of the lottery throughout the commonwealth in order to: (i) ascertain any defects in the state lottery law or in the rules and regulations issued thereunder whereby any abuse in the administration and operation of the lottery or any evasion of said law or said rules and regulations may arise or be

practiced; (ii) formulate recommendations for changes in said law and the rules and regulations promulgated thereunder to prevent such abuses and evasions; and (iii) guard against the use of said law and rules and regulations issued thereunder as a cloak for the carrying on of organized gambling and crime.

(f) The commission shall make a continuous study and investigation of: (i) the operation and administration of similar laws in other states or countries; (ii) any literature on the subject which from time to time may be published or available; (iii) any federal laws which may affect the operation of the lottery; and (iv) the reaction of citizens of the commonwealth to existing and potential features of the lottery with a view to recommending or effecting changes that will tend to better serve and implement the purposes of the state lottery law.

(g)(i) There is hereby established within the commission a lottery advisory board. The lottery advisory board shall be comprised of the following members: the director of the lottery commission, or their designee; a representative from the New England Convenience Stores and Energy Marketers Association, Inc.; a representative from the Retailers Association of Massachusetts, Inc.; a representative operating as a licensed sales agent in a brick and mortar retail store in the commonwealth; a representative of the Massachusetts Restaurants Association, Inc.; a representative of an online lottery platform providing services in a nearby state; and a representative from the Massachusetts Council on Gaming and Health.

(ii) The lottery advisory board shall advise and assist the commission in the development and implementation of the lottery ecosystem comprised of traditional brick and mortar lotteries, lotteries conducted online, over the internet and through the use of mobile phone applications. The board shall review all processing fees associated with point of sale transactions using debit cards and make recommendation on said processing fees and the implementation of use of debit cards.

(iii) The lottery advisory board shall meet monthly to advise and assist the commission in lottery modernization and to review actions taken by the commission with respect to online lottery development and implementation and to make advisory recommendations, as necessary. Annually, at the first meeting of the advisory board, members of the advisory board shall elect a chair. A majority of members of the advisory board shall be present for actions to be taken.

(h) The concurrence of the chairman and not less than 2 other members of the commission shall be required for all official actions of the commission. A copy of the minutes of each meeting of the commission, including any rules and regulations adopted by the commission or any amendments thereof, shall be forthwith transmitted, by and under the certification of the secretary thereof, to the governor.

(i) The commission shall have the power to issue subpoenas to compel the attendance of witnesses and the production of documents, papers, books, records and other evidence before it in any matter over which it has jurisdiction, control or supervision. The commission shall have the power to administer oaths and affirmations to persons whose testimony is required.

SECTION 4B. Section 24A of said chapter 10, as so appearing, is hereby amended by striking out subsection (a) and inserting in place thereof the following subsection:-

(a) For the purposes of this section, “group agreement” shall mean any lottery activity in which the commission participates pursuant to a written agreement between the commission, on behalf of the commonwealth, and any state, territory, country or other sovereignty. The commission is hereby authorized to enter into agreements with 1 or more states or other jurisdictions, hereinafter referred to as a group, for the purpose of creating and maintaining multi-jurisdictional lottery games, including multi-jurisdictional lottery games to be conducted online, over the internet, through the use of a mobile application or through any other means; provided, that any such lottery game to be conducted online, over the internet, through the use of a mobile application or through any other means has been properly authorized by each state or other jurisdiction that is part of the group; provided further, that a group agreement shall not include the state lottery games created pursuant to section 24; provided further, that nothing in this section and nothing in a group agreement shall authorize the commission to make expenditures that are not consistent with restrictions on expenditures by the commission provided for in any other general or special law. The group shall determine the types of lotteries to be conducted, the prices of tickets or shares, the manner of selecting the winning tickets or shares, the manner of payment of prizes to the holders of winning tickets or shares and the frequency of the drawings or selection of winning tickets or shares. The commission may establish, and from time to time revise, such rules and regulations as it deems necessary or desirable to carry out the group agreement and shall file the same with the office of the state secretary.

SECTION 4C. Said chapter 10, as so appearing, is hereby amended by striking out section 25 and inserting in place thereof the following section:-

Section 25. (a) The apportionment of the total revenues accruing from the sale of lottery tickets or shares and from all other sources at the point of sale shall be as follows: (i) the payment of prizes to the holders of winning tickets or shares which in any case shall be no less than 45 per cent of the total revenues accruing from the sale of lottery tickets; (ii) the payment of costs incurred in the operation and administration of the lottery, including the expenses of the commission and the costs resulting from any contract or contracts entered into for promotional, advertising or operational services or for the purchase or lease of lottery equipment and materials, that in no case shall exceed 15 per cent of the total revenues accruing from the sale of lottery tickets, subject to appropriation; and (iii) the balance shall be used to fund budgeted aid to cities and towns as provided in section 18C of chapter 58, subject to appropriation.

(b) The apportionment of the total revenues accruing from the sale of lotteries conducted online, over the internet, through the use of a mobile application or through any other means as authorized by section 24 shall be as follows: (i) the payment of prizes to the holders of winning tickets or shares; (ii) the payment of costs incurred in the operation and administration of such lotteries, including the expenses of the commission and the costs resulting from any contract or contracts entered into for promotional, advertising or operational services or for the purchase or lease of lottery equipment and materials, that in no case shall exceed 15 per cent of the total

revenues accruing from the sale of lottery tickets, subject to appropriation; and (iii) the balance shall be used to fund an early education and care fund established in section 19 of chapter 15D.

SECTION 4D. Chapter 15D is hereby amended by adding the following section:-

Section 19. (a) The department shall establish an early education and care fund to provide a funding stream to support early education and care in the commonwealth. Funds shall be used to provide long-term stability and develop a sustainable system for high-quality and affordable care for families including, but not limited to, subsidy reimbursement rates, workforce compensation rate increases and support for state-wide early education and care initiatives. Money in the fund shall be subject to appropriation and any unexpended balance at the end of a fiscal year shall not revert to the General Fund.

(b) The fund shall consist of: (i) revenue pursuant to subsection (b) of section 25 of chapter 10; (ii) other money authorized by the general court and specifically designated to be credited to the fund; (iii) funds from public and private sources, including, but not limited to, gifts, grants and donations; and (iv) interest earned on such money.

SECTION 4E. Chapter 23A of the General Laws is hereby amended by adding the following section:-

Section 70. (a) The terms defined in paragraph (yy) of section 6 of chapter 64H shall apply to this section unless the context clearly requires otherwise.

(b) The secretary of the executive office of housing and economic development, in consultation with the commissioner of revenue, shall determine qualifications for qualified data centers, to qualify for a sales and use tax exemption pursuant to said paragraph (yy) of said section 6 of said chapter 64H.

(c) To apply for the sales and use tax exemption pursuant to paragraph (yy) of said section 6 of said chapter 64H, the owner or operator of a data center shall submit to the secretary of housing and economic development an application on a form prescribed by the commissioner of revenue that shall include:

(i) the name, address and telephone number of the owner or operator;

(ii) the address of the site where the qualified data center is or will be located, including, but not limited to, information sufficient to identify the facility composing the data center, and the expected commercial operations date of each data center building that will be located at the data center facility;

(iii) the anticipated aggregate square feet of the qualified data center for which the sales and use tax exemption is being sought; provided, that in determining whether the facility has the required square footage, the total square footage of the data center facility shall include the space that houses the computer information technology equipment, networking, data processing or data storage, including, but not limited to, servers and routers, and the following spaces that support

the operation of enterprise information technology equipment including, but not limited to, office space, meeting space, loading dock space and mechanical and other support facilities.

(iv) the anticipated investment associated with the qualified data center for which the sales and use tax exemption is being sought;

(v) the anticipated number of jobs that the data center will create and maintain within 1 year, 5 years and 10 years of operations after certification; and

(vi) an affirmation, signed by an authorized executive representing the owner or operator, that the data center is expected to satisfy the certification requirements in this section as a qualified data center.

(d)(i) Within 60 days after receiving a completed application, the secretary of housing and economic development shall review the application submitted by the owner or operator of a data center and certify the data center as a certified qualified data center if the data center meets all requirements of this section.

(ii) The secretary shall issue a written certification that the data center qualifies for the sales and use tax exemption or provide written reasons for its denial and an opportunity for the applicant to cure any deficiencies.

(iii) Failure to approve or deny the application within 60 days after the date the owner or operator submits the application to the secretary shall constitute approval of the qualified data center, and the secretary shall issue written certification to the owner or operator within 14 days.

(iv) The certification shall provide the following information related to each data center:

(A) the effective date of the certification;

(B) the total square footage of the qualified data center;

(C) the total amount of land costs, construction costs, refurbishment costs and eligible data center equipment; and

(D) the beginning and ending date of the sales and use tax exemption for the first data center building, which shall begin on the effective date of the certification and be valid for qualification period, and for a qualified data center that is comprised of more than 1 data center building, the expected commercial operations dates and expected qualification periods for subsequent data center buildings expected to be located at the qualified data center.

(v) The secretary shall send a copy of the certification to the commissioner of revenue.

(e) The effective date of the certification shall be the date on which the application was submitted to the secretary or a prospective date stated in the application that does not exceed 5

years after the date on which the application was submitted; provided, that the certification shall be valid through the qualification period.

(f) The secretary and commissioner shall review the certification after 10 years.

(g)(i) For the purposes of this section, the term “material noncompliance” shall mean the failure of a qualified data center to substantially achieve the investment requirements and minimum number of jobs pursuant to paragraph (yy) of section 6 of chapter 64H.

(ii) The secretary may revoke the certification of a qualified data center after an investigation by the executive office of housing and economic development, in consultation with the department of revenue, and a written determination that the qualified data center is in material noncompliance with this section, paragraph (yy) of section 6 of chapter 64H or the certification.

(iii) Revocation shall take effect on the first day of the tax year in which the executive office of housing and economic development determines the qualified data center to be in material noncompliance. The commissioner of revenue shall, as of the effective date of the revocation, disallow any credits, exemptions or other tax benefits allowed by the original certification of tax benefits pursuant to paragraph (yy) of section 6 of chapter 64H.

(h) Each qualified data center shall file a report with the secretary and commissioner prior to the end of the tenth year of the qualification period detailing whether it has met the specific investment requirements pursuant to paragraph (yy) of section 6 of chapter 64H.

(h) The secretary, in consultation with the commissioner of revenue, shall promulgate regulations and shall issue instructions or forms necessary for the implementation of this section.

And further amend the bill by inserting, after section 72, the following 2 sections:-

SECTION 72A. The first paragraph of section 38A of chapter 59 of the General Laws, as so appearing, is hereby amended by striking out the first sentence and inserting in place thereof the following sentence:-

For the taxable year beginning on or after January 1, 2023, and not later than June 15 annually thereafter, the commissioner shall determine and certify to the owner of a pipeline used for transmitting for a distance of 25 miles or more natural gas or petroleum or the products or by-products of either and to the board of assessors of every city or town where such pipeline is subject to taxation, the valuation, as of January 1 in such year, of such pipeline in said city or town; provided, however, that aboveground equipment, facilities, structures, improvements and other components associated therewith and located at a specific situs shall be certified to the associated city or town pursuant to this section.

SECTION 72B. Said section 38A of said chapter 59, as so appearing, is hereby further amended by adding the following paragraph:-

For the taxable year beginning on or after January 1, 2023, and not later than June 15 annually thereafter, the commissioner shall determine and certify to the owner of such pipeline and to the board of assessors of every city or town where such pipeline is subject to taxation, the valuation, as of January 1 in such year, of aboveground and belowground facilities, equipment, structures, improvements and other components associated therewith; provided, that the pipeline itself shall be included with the belowground facilities, whether above or below ground, and located at a specific situs in said city or town. The valuation of each such pipeline system component shall be certified to the city or town within which it is located. The valuation of pipeline system components that constitute aboveground equipment, facilities, structures, improvements and other components associated therewith and located at a specific situs shall be certified to the associated city or town. For pipeline system components, such as line-pipe and mains, that are continuous in nature, the commissioner shall allocate the valuation to the associated cities and towns through which the pipeline system traverses based on pipe size and mileage in each city or town, if the valuation associated with the specific cities and towns is not ascertainable.

And further amend the bill in section 79 by striking out the word “fiscal”, in line 1154, and inserting in place thereof the following word:- taxable.

And further amend the bill in section 85 by striking out the words “earned and may be carried forward for not more than 5 succeeding tax years”, in line 1264, and inserting in place thereof the following words:- issued and any amount of the tax credit that exceeds the tax due for a taxable year may be carried forward for not more than 5 succeeding tax years.

And further amend the bill in section 85 by inserting after the word “years”, in line 1272, the following words:- from the date an eligible theater production certificate is first issued by the office.

And further amend the bill in section 89 by striking out the word “fiscal”, in line 1299, and inserting in place thereof the following word:- taxable.

And further amend the bill in section 93 by striking out the words “earned and may be carried forward for not more than 5 succeeding tax years”, in line 1384, and inserting in place thereof the following words:- issued and any amount of the tax credit that exceeds the tax due for a taxable year may be carried forward for not more than 5 succeeding tax years.

And further amend the bill in section 93 by inserting after the word “years”, in line 1392, the following words:- from the date an eligible theater production certificate is first issued by the office.

And further amend the bill by inserting, after section 93, the following section:-

SECTION 93A. Section 1 of chapter 64H of the General Laws, as appearing in the 2020 Official Edition, is hereby amended by inserting, after the definition of “Retail establishment”, the following definition:-

“Rolling stock”, trucks, tractors and trailers, used by common carriers to transport goods in interstate commerce.

SECTION 93B. Section 6 of said chapter 64H, as so appearing, is hereby amended by inserting, after paragraph (xx), the following 2 paragraphs:-

(yy)(1) Sale of: (A) eligible data center equipment for use in a qualified data center; (B) computer software for use in a qualified data center; (C) electricity for use or consumption in the operation of a qualified data center; or (D) construction costs incurred for the construction, renovation or refurbishment of a qualified data center.

(2) If secretary revokes the certification of a qualified data center the commissioner shall, as of the effective date of the revocation, disallow any credits, exemptions or other tax benefits allowed by the original certification of tax benefits under this paragraph.

(3) If the qualified data center is sold to a new owner prior to the expiration of the exemption, tax benefits under this paragraph shall remain in effect and apply to a subsequent owner for the remaining duration of the 20-year qualification period.

(4) As used in this paragraph, the following words shall, unless the context clearly otherwise requires, have the following meanings:

“Colocation tenant”, a person, partnership, company, corporation or other entity that contracts with or leases from the owner or operator of a qualified data center to use or occupy all or part of a qualified data center.

“Computer software”, software purchased, leased, utilized or loaded at a qualified data center, including, but not limited to, maintenance, licensing and software customization.

“Construction costs”, costs of materials, labor, services and equipment purchased or leased to construct a qualified data center facility, including, but not limited to, data center building costs, accessory building costs and building improvement costs, land development and site improvement costs, site utility infrastructure costs, building materials, steel, concrete, gravel, engineering services, heavy equipment, cranes, transportation equipment, excavation costs, storm water system and management costs, access roads, bridges, fencing, lighting, landscaping and other costs to construct the facility.

“Eligible data center equipment”, computers and equipment supporting computing, networking, data processing or data storage, including, but not limited to, servers and routers; computer servers, routers, connections, chassis, networking equipment, switches, racks, fiber optic and copper cables, trays, conduits and other enabling machinery, equipment and hardware; component parts, replacement parts and upgrades; cooling systems, cooling towers, chillers, mechanical equipment, HVAC equipment, refrigerant piping, fuel piping and storage, adiabatic and free cooling systems, water softeners, air handling units, indoor direct exchange units, fans, ducting, filters and other temperature control infrastructure; power infrastructure for transformation, generation, distribution, or management of electricity used for the operations and maintenance of a qualified data center, including, but not limited to, substations, switchyards, transformers, generators, uninterruptible power supplies, backup power generation systems,

battery systems, energy efficiency measures, supplies, fuel piping and storage, duct banks, switches, switchboards, testing equipment and related utility infrastructure; monitoring and security equipment; water conservation systems, including, but not limited to, equipment designed to collect, conserve and reuse water; modular data center equipment and preassembled components of any item described in this paragraph, including, but not limited to, components used in the manufacturing of modular data centers; and any other personal property or equipment that is used or consumed in the operation and maintenance of the qualified data center.

“Qualified data center costs”, expenditures made for the construction, refurbishment, renovation or improvement of a facility to be used as a qualified data center, including, but not limited to, the cost of land, land development and site improvement costs, site utility infrastructure costs, construction costs, data center building costs, accessory building costs and building improvement costs, and eligible data center equipment.

“Qualified data center”, a facility in the commonwealth that:

(A) is owned or leased by: (i) the operator of the data center facility; or (ii) a person, partnership, company, corporation or other entity under common ownership of the operator of the data center facility;

(B) is comprised of 1 or more data center buildings that consist in the aggregate of not less than 100,000 square feet, and that are located on a single parcel, or on contiguous parcels, where the total eligible qualified data center costs of the data center facility are at least \$50,000,000 within a 10-year period from the effective date of the certification by the secretary as a qualified data center facility;

(C) is constructed or substantially refurbished;

(D) maintains a minimum of 100 jobs in the commonwealth; and

(E) is used to house computer information technology equipment, networking, data processing or data storage, including, but not limited to, servers and routers for the storage, management, and dissemination of data and information where the facility has the following characteristics: (i) uninterruptible power supplies, generator backup power, or both; (ii) sophisticated fire suppression and prevention systems; and (iii) enhanced security; provided, that a qualified data center shall be considered to have enhanced security if it has restricted access to the facility to selected personnel, permanent security guards, video camera surveillance, an electronic system requiring pass codes, keycards or biometric scans or similar security features.

“Qualification period”, a 20-year period of time beginning on the effective date of the certification by the secretary of the qualified data center for the first data center building, and expiring at the end of the twentieth full calendar year following the calendar year in which the certification became effective; provided, that if the qualified data center is comprised of more than 1 data center building, the qualification period for each subsequent data center building that is constructed at the qualified data center facility shall start when each data center building begins commercial operations, as evidenced by receipt of a certificate of occupancy, and shall

continue for a period of 20 full calendar years, expiring at the end of the twentieth full calendar year following the calendar year each respective data center building began commercial operations.

“Secretary”, the secretary of the executive office of housing and economic development.

“Substantially refurbished”, a rebuild, modification or construction of not less than 100,000 square feet of an existing facility that is a qualified data center where the total eligible qualified data center costs are not less than \$50,000,000 within a 10-year period from the effective date of the certification by the secretary as a qualified data center facility, including, but not limited to: (i) installation of computer information technology equipment, networking, data processing or data storage, including servers and routers, environmental control, computer software and energy efficiency improvements; and (ii) building improvements.

(3) The commissioner shall promulgate regulations necessary for the administration of this paragraph.

(zz) Sales of rolling stock.

And further amend the bill by striking out sections 94 and 95 and inserting in place thereof the following 2 sections:-

SECTION 94. Section 1 of chapter 64I of the General Laws, as appearing in the 2020 Official Edition, is hereby amended by inserting after the words ““retail establishment””, in line 7, the following words:- , “rolling stock”.

SECTION 95. Section 2A of chapter 65C of the General Laws, as so appearing, is hereby amended by striking out subsection (a) and inserting in place the following subsection:-

(a)(1) A tax is hereby imposed upon the transfer of the estate of each person dying on or after January 1, 1997 who, at the time of death, was a resident of the commonwealth. The amount of the tax shall be equal to the credit for state death taxes that would have been allowable to a decedent’s estate as computed under section 2011 of the Code, as in effect on December 31, 2000, hereinafter referred to as the “credit”. For the estate of a decedent dying on or after January 1, 2023, who at the time of death, was a resident of the commonwealth, the following shall be used for the computation of the maximum credit for the state death taxes:

| (1) | (2) | (3) | (4) |
|--|------------------------------------|--------------------------------|--|
| Adjusted taxable estate equal to or more than— | Adjusted taxable estate less than— | Credit on amount in column (1) | Rate of Credit on excess over amount in column (1) |
| 0 | \$40,000 | 0 | 0.0 |

| | | | |
|-----------|-----------|---------|------|
| \$40,000 | 90,000 | 0 | 0.8 |
| 90,000 | 140,000 | \$400 | 1.6 |
| 140,000 | 240,000 | 1,200 | 2.4 |
| 240,000 | 440,000 | 3,600 | 3.2 |
| 440,000 | 640,000 | 10,000 | 4.0 |
| 640,000 | 840,000 | 18,000 | 4.8 |
| 840,000 | 1,040,000 | 27,600 | 5.6 |
| 1,040,000 | 1,540,000 | 38,800 | 6.4 |
| 1,540,000 | 2,040,000 | 70,800 | 7.2 |
| 2,040,000 | 2,540,000 | 106,800 | 8.0 |
| 2,540,000 | 3,040,000 | 146,800 | 8.8 |
| 3,040,000 | 3,540,000 | 190,800 | 9.6 |
| 3,540,000 | 4,040,000 | 238,800 | 10.4 |
| 4,040,000 | 5,000,000 | 290,800 | 11.2 |
| 5,000,000 | --- | 398,320 | 17.0 |

(2) In the event that the federal gross estate of a person includes real or tangible personal property located outside of Massachusetts at the time of death, the tax shall be reduced by an amount equal to the proportion of such allowable credit as the value of said real or tangible personal property located outside of Massachusetts bears to the value of the entire federal gross estate wherever situated, as determined under section 2011 of the Code, as in effect on December 31, 2000.

And further amend the bill by inserting, after section 116, the following new section:-

SECTION 116A. Section 3 of chapter 137 of the General Laws, as so appearing, is hereby amended by inserting after the word “to”, in line 6, the following words:- chapter 10 or.

And further amend the bill by inserting after section 140 the following 2 sections:-

SECTION 140A. Notwithstanding any general or special law to the contrary, the department of revenue shall study the annual loss of municipal tax revenue resulting from tax exemptions on real property assessed at a value of not less than \$1,000,000. The study shall calculate the annual loss of tax revenue by each municipality in the commonwealth from tax-exempt real property assessed at a value of not less than \$1,000,000, including state-owned properties and properties eligible for payments in lieu of taxes. The department shall submit its findings to the clerks of the house of representatives and the senate not later than December 31, 2023 and shall make the report publicly available on its website.

SECTION 140B. The executive office of health and human services, in coordination with the Massachusetts rehabilitation commission, established pursuant to section 76 of chapter 6 of the General Laws, shall publicly promote the disability employment tax credit pursuant to 101 CMR 28 to provide information to employers in the commonwealth. The executive office, in coordination with the Massachusetts rehabilitation commission, shall report all efforts related to the public promotion of the disability employment tax credit to the joint committee on labor and workforce development not later than December 31, 2023.

And further amend the bill in section 150 by striking out the words “93 to 96” and inserting in place thereof the following words:- 93, 93A, 93B, 94 to 96.

And further amend the bill by inserting, after section 150, the following section:-

SECTION 150A. The exemptions authorized in paragraph (yy) of section 6 of chapter 64H of the General Laws shall be effective for costs incurred after the effective date of this act.