

AN ACT PROMOTING ECONOMIC GROWTH ACROSS THE COMMONWEALTH.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to strengthen and promote forthwith economic growth across the commonwealth, therefore, it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience. \_\_\_\_\_

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

SECTION 1. To provide for certain unanticipated obligations of the commonwealth, to provide for alterations of purposes for current appropriations and to meet certain requirements of law, the sums set forth in section 2A are hereby appropriated from the General Fund, unless specifically designated otherwise, for the several purposes and subject to the conditions specified in this section and subject to the laws regulating the disbursement of public funds for the fiscal year ending June 30, 2015. These sums shall be in addition to any amounts previously appropriated and made available for the purposes of those items. Unexpended balances of appropriations in section 2A shall be made available for expenditure in fiscal years 2016 and 2017.

SECTION 2A.

EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

Office of the Secretary.

1100-6000 For a reserve to provide loan guarantees to small businesses pursuant to section 57 of chapter 23A of the General Laws to be administered by the Massachusetts office of business development, in cooperation with the Massachusetts business development corporation.....\$2,500,000

Reserves.

1599-0026 For municipal improvements; provided, that not less than \$100,000 shall be expended to commission a study of economic development and feasibility on the Monson Developmental Center located at 200 State avenue in the town of Monson; provided further, that not less than \$100,000 shall be expended to commission a study of economic development and feasibility on state highway route 32, Thorndike street, in the town of Palmer; and provided further, that not less than \$1,000,000 shall be

expended for the continued construction and development  
at the North Quabbin Business Park.....\$1,200,000

Information Technology Division.

1750-0500 For the development of the online business portal as  
required by section 103 .....\$100,000

EXECUTIVE OFFICE OF HOUSING AND ECONOMIC DEVELOPMENT

Office of the Secretary.

7002-0021 For reconfiguration and optimization of on and off-  
street parking and signage in the Town of Cohasset  
Downtown Business district.....\$200,000

7002-0032 For the operations of the John Adams Innovation  
Institute within the Massachusetts Technology Park  
Corporation established in section 6A of chapter 40J of  
the General Laws and doing business as the Massachusetts  
Technology Collaborative; provided, that funds in this  
item shall be available for expenditure until June 30,  
2018.....\$2,000,000

7002-0035 For a reserve to support the commonwealth's defense  
sector initiatives; provided, that the executive office  
may allocate funds to the Massachusetts Development and  
Finance Agency for this purpose; and provided further  
that \$350,000 shall be expended for education and  
training programs for workforce training .....\$700,000

7002-1501 For the operations, including, but not limited to,  
equity investments, of the Massachusetts Technology  
Development Corporation, doing business as MassVentures,  
established by section 2 of chapter 40G of the General  
Laws.....\$1,500,000

7002-1502 For the Transformative Development Fund established in  
section 46 of chapter 23G of the General Laws; provided,  
that not more than \$2,000,000 shall be used to promote  
collaborative workspaces; provided further, that not  
less than \$50,000 shall be expended for the start-up  
operational costs for the life sciences, education and  
training center at the former Paul A. Dever State School  
in the city of Taunton, established pursuant to chapter  
130 of the acts 2008; and provided further, not less  
than \$1,000,000 shall be expended for the restoration,

	renovation and design of the Pynchon building located in the city of Springfield.....	\$16,050,000
7002-1504	For the purpose of the Redevelopment Access to Capital Fund established pursuant to section 60 of chapter 23A of the General Laws.....	\$2,500,000
7002-1505	For the Advanced Manufacturing, Technology and Hospitality Training Trust Fund established in section 20000 of chapter 29 of the General Laws; provided further, that not less than \$300,000 shall be expended for a coordinated program between the regional employment board of Hampden county and the school districts of West Springfield, Ludlow, Longmeadow, East Longmeadow, Agawam, Hampden-Wilbraham, Southwick-Tolland Granville.....	\$12,300,000
7002-1506	For competitive technical assistance grants to be administered by the executive office of housing and economic development, in coordination with the Federal Reserve Bank of Boston, to provide multi-year support to initiatives that advance cross-sector collaboration among the public, private and non-profit sectors; provided, that, in order to qualify for funding, a project proposal shall catalyze and accelerate initiatives that create new or stronger working relationships between key institutions, agencies, organizations and businesses within municipalities with: (i) a population of greater than 35,000 and less than 250,000; (ii) a median family income that is below the median of those similarly-sized municipalities; and (iii) a median poverty rate that is above the median for those similarly-sized municipalities; provided further, that the Federal Reserve Bank of Boston shall identify additional program eligibility requirements; and provided further, that the private sector and other institutions shall contribute to this program an amount that is at least equal to the total state appropriation for this program; provided further, that not less than \$50,000 for a Last Mile Broadband grant for broadband service from the town of Edgartown to the island of	

Chappaquiddick; provided further, that not less than \$75,000 shall be expended on the administration of economic development projects in the town of Amherst; provided further, that not less than \$50,000 shall be expended to conduct a feasibility study on the potential for converting, redeveloping or otherwise improving unused or underutilized public and private property; provided further, that not less than \$250,000 shall be expended for a feasibility study of the "Court of Dreams" project at the former York Street Jail property for a basketball court facility to host year-round basketball tournaments in the city of Springfield; provided further, that not less than \$300,000 shall be expended for the restoration and rehabilitation of the historic building located at 17 Fairmount Avenue in the Hyde Park neighborhood of Boston; provided further, that not less than \$50,000 shall be expended on the administration of economic development projects in the town of Framingham; provided further, that not less than \$100,000 shall be expended to provide for infrastructure improvements relative to the area of Columbian Square in the town of Weymouth; provided further, that not less than \$50,000 shall be expended for the development of downtown Hamilton in the town of Hamilton; provided further, that not less than \$150,000 shall be expended for the establishment of a business incubator in the town of Northborough; provided further, that not less than \$150,000 shall be expended for the establishment of a business incubator in the town of Lancaster; provided further, that not less than \$125,000 shall be expended to promote and develop livestock processing facilities that utilize locally-raised animals; provided further, that not less than \$50,000 shall be expended for infrastructure improvements for the promotion and growth of technology sector business in the town of Wakefield; provided further, that not less than \$75,000 shall be expended for the development, outreach and coordination of employer partnerships in the city of Worcester;

provided further, that not less than \$50,000 shall be expended for the Berkshire Theatre Group to complete renovations to the warehouse space adjacent to the Colonial Theatre in the city of Pittsfield to establish a meeting and convention center; provided further, that not less than \$250,000 shall be expended for a study to be conducted by the Seaport Advisory Council to recommend a plan to provide water transportation alternatives to enable water transportation options in and out of the Boston Convention and Exposition Center to various seaport districts; and provided further, that not less than \$50,000 shall be expended for Buzzards Bay downtown redevelopment; provided further, that \$50,000 shall be expended for the Lawrence Partnership Inc. to provide support for public and private sector collaboration for economic development in the city of Lawrence; and provided further, that not less than \$100,000 shall be expended for AHA! Arts, History & Architecture, New Bedford and Zeiterion Theatre, Inc. in consultation with the New Bedford Whaling Museum and New Bedford Art Museum/Art Works to foster economic development in the fields of arts and culture in the downtown, seaport cultural district of New Bedford to plan, promote and host a performance of the Boston Pops Orchestra in the city of New Bedford, or other significant civic events, to advance economic development and tourism in the downtown, seaport cultural district.....\$3,475,000

7002-1507 For grants for the study and implementation of parking management plans in municipalities that, due to residential, commercial or industrial development, require the development of demand-based parking to meet the needs of visitors to the municipality whether they be employees, customers of businesses or tourists; provided, that municipalities that demonstrate an average daily visitor population or at least 30,000 shall be given priority grants up to \$100,000; and provided further, that grants shall be administered by

the executive office of housing and economic development, in consultation with the department of transportation..... \$1,000,000

7002-1508 For the Massachusetts Technology Park Corporation established in section 3 of chapter 40J of the General Laws and doing business as the Massachusetts Technology Collaborative, to establish programs that provide advice and training from successful, experienced entrepreneurs for start-up enterprises and that create a talent pipeline to technology startups and innovation companies; provided, that \$1,000,000 shall be expended to establish an entrepreneur and startup mentoring program, in consultation with the Massachusetts Technology Development Corporation established in section 2 of chapter 40G and doing business as MassVentures, to provide assistance, mentoring and advice to startups and innovation companies by connecting early-stage entrepreneurs, technology startups, and small businesses with successful, experienced business enterprises and capital financing; provided further, that \$1,000,000 shall be expended to fund paid internships for students seeking careers in technology and innovation industries to work with companies competing actively in those fields; provided further, that the Massachusetts technology collaborative shall seek private funds necessary to match contributions equal to \$1 for every \$1 contributed by the Massachusetts Technology Collaborative through the internship program; provided further, that in the design and implementation of these programs, the Massachusetts Technology Collaborative shall consult with and review the talent pipeline and mentoring programs that are administered by the Venture Development Center at the University of Massachusetts at Boston established pursuant to chapter 123 of the acts of 2006 in order to model and bring to scale successful talent pipeline programs and practices; provided further, that as a condition of such grants being awarded, the

Massachusetts Technology Collaborative shall reach agreement with the grant recipient on performance measures and indicators that shall be used to evaluate the performance of the grant recipient in carrying out the activities described in the recipient's application; provided further, that the Massachusetts Technology Collaborative shall file annual reports for the duration of the programs with the chairs of the senate and house committees on ways and means and the senate and house chairs of the joint committee on economic development and emerging technologies, by January 1; provided further, the paid internship program report shall include the number of placements of students in paid internships during the academic year, an analysis of the impact of the program on the ability of its participants to enter the full-time job market in the technology and innovation industries after graduation and shall be filed annually by June 15; provided further that the entrepreneurship program report shall include an overview of the activities of the programs, the number of participants in the programs, and an analysis of the impact of the programs on the success of the participants' startup business ventures; and provided further, that funds in this item shall be available until June 30, 2018; provided further, that not less than \$20,000 shall be expended for the Greater Lawrence Community Boating Program to create summer jobs for low income high school students; provided further, that not less than \$100,000 shall be expended for North Shore Innoventures in Beverly.....\$2,120,000

7002-1509 For the Massachusetts Technology Park Corporation doing business as the Massachusetts Technology Collaborative for a 3-year pilot program in collaboration with the Massachusetts Medical Device Development Center and the Innovation Hub at the University of Massachusetts at Lowell and the Venture Development Center at the University of Massachusetts at Boston, established under chapter 123 of the acts of 2006, to offer candidates on

nonimmigrant visas the opportunity to remain in the commonwealth to pursue practical training in entrepreneurship.....\$3,000,000

7002-1511 For the Massachusetts Technology Park Corporation established in section 3 of chapter 40J of the General Laws and doing business as the Massachusetts Technology Collaborative to identify and promote the growth and development of companies and organizations that are engaged in the development of emerging new technologies associated with health information technology including web-based and personalized care delivery as provided in subsection (f) of section 6D of chapter 40J of the General Laws.....\$1,000,000

7002-1512 For the Big Data Innovation and Workforce Fund established in section 6H of chapter 40J of the General Laws; provided, that \$150,000 shall be expended for the Venture Development Center at the University of Massachusetts at Boston..... \$2,150,000

Massachusetts Office of Business Development.

7007-0210 For the purpose of the Brownfields Redevelopment Fund established in section 29A of chapter 23G of the General Laws.....\$10,000,000

7007-0952 For a competitive grant program for zoos not operated by the Commonwealth Zoological Corporation; provided, that in awarding such grants, the Massachusetts office of business development shall ensure that all zoos that received funding in fiscal year 2014 shall receive funding in fiscal year 2015 and shall award such grants to zoos in equal amounts to all grant recipients.....\$150,000

7007-1202 For the Massachusetts Technology Park Corporation established in section 3 of chapter 40J of the General Laws and doing business as the Massachusetts Technology Collaborative, to develop and implement a plan to promote and establish computer science education in public schools as required by section 102; provided however, that the Massachusetts Technology Collaborative shall seek private funds necessary to match contributions equal to \$1 for every \$1 contributed by



the collaborative; provided further, that the report shall be filed with the chairs of the senate and house committees on ways and means and the senate and house chairs of the joint committee on economic development and emerging technologies that includes a 3-year strategic plan and annual goals and progress in achieving those goals; and provided further, that the reports shall be made available on the Massachusetts Technology Collaborative's website.....\$1,500,000

7007-1641

For a grant for the Smaller Business Association of New England for the layoff aversion through management assistance program for consultant and technical assistance to manufacturing companies to prevent business closure and employee displacement; provided, that the expenditure of the layoff aversion through management assistance program shall leverage at least \$1 in matching funds for every \$1 granted pursuant to this item; and provided further, that the president of the Smaller Business Association of New England shall file a quarterly report with the house and senate committees on ways and means, the joint committee on economic development and emerging technologies and the joint committee on labor and workforce development on the number of employees and manufacturing companies that have received financial assistance through this item, a detailed description of the services provided to manufacturing companies through the layoff aversion through management assistance program and a detailed account of the expenditures of the layoff aversion through management assistance program, including administrative costs.....\$250,000

Massachusetts Marketing Partnership.

7008-0900

For support of municipal theatres and festivals; provided, that not less than \$50,000 shall be expended for the Berkshire Theatre Group to complete renovations to the warehouse space adjacent to the Colonial Theatre in the city of Pittsfield to establish a meeting and convention center; provided further, that not less than

\$500,000 shall be expended for the Outside the Box festival in the city of Boston; and provided further, that \$215,000 shall be expended to the Pilgrim Hall Museum in the town of Plymouth for the restoration of the Landing of the Pilgrims painting by Henry Sargent.....\$765,000

7008-0905 For the marketing and assisting of businesses in the commercial fishing industry to market the value added of the use of cod and other fish.....\$100,000

7008-1015 For the Massachusetts office of travel and tourism; provided, that with a focus on increasing visitation and spending from countries, the office shall expend funds for marketing the commonwealth in international markets to travelers; provided further, that no funds from this item shall supplant the funding appropriated in 7008-0900; provided further, that the office shall submit an annual report not later than March 1 on the effectiveness of the international marketing plan including, but not limited to, the following information: (i) the projects and amounts expended by location; (ii) the plan to expand to emerging international markets by location; (iii) barriers to expanding to emerging international markets by location; (iv) the per cent change in tourism revenue following implementation of the marketing plan; and (v) a cost-benefit analysis of the marketing plan to the clerks of the senate and house of representatives and to the senate and house chairs of the joint committee on tourism, arts and cultural development; and provided further, that all reports shall be made available on the office's website..... \$5,000,000

EXECUTIVE OFFICE OF LABOR AND WORKFORCE DEVELOPMENT

Department of Career Services.

7002-1074 For the Workforce Competitiveness Trust Fund established in section 2WWW of chapter 29 of the General Laws; provided, that not less than \$1,000,000 shall be transferred to the department of higher education to develop, implement and promote stackable credentials programs at public higher education institutions as

required by section 15G of chapter 15A of the General  
Laws.....\$2,500,000

7003-0606 For a grant to the Massachusetts Manufacturing Extension  
Partnership, Inc. to conduct a study of the  
manufacturing industry in Berkshire, Hampden, Hampshire,  
Franklin and Bristol counties; provided, that such study  
shall assess global market opportunities, identify  
barriers to growth, develop a strategic roadmap for  
future growth and identify next steps to transfer this  
methodology to other regions; and, provided further,  
that the Massachusetts Manufacturing Extension  
Partnership, Inc. shall be authorized to contract with  
outside vendors to conduct the research and analysis of  
the manufacturing industry; provided further, that not  
less than \$100,000 shall be expended, in conjunction  
with Bristol Community College, to conduct a study on  
the causes of chronically high levels of unemployment  
and poverty and chronically low levels of educational  
attainment within the cities of Fall River and New  
Bedford and develop a comprehensive strategy to address  
these issues; provided further, that not less than  
\$50,000 shall be expended for HolyokeWorks of Holyoke  
for their programs addressing the needs of low-skilled  
and older workers; and provided further, that not less  
than \$250,000 shall be provided to the Franklin County  
Community Development Corporation for the expansion of  
the Western Massachusetts Food Processing Center and  
Pioneer Valley Vegetable Venture..... \$900,000

7003-0607 For the commonwealth corporation for an employment  
training program for unemployed young adults with  
disabilities; provided, that funds shall be awarded  
competitively by the commonwealth corporation to  
community-based organizations with recognized success in  
creating strong collaborations with employers to  
consider young adults with disabilities; provided  
further, that a community-based organization that  
receives funding under this item shall provide extensive

training and internship programming and ongoing post-  
placement support for participants and employers.....\$150,000

EXECUTIVE OFFICE OF EDUCATION.

Office of the Secretary.

7009-6406 For competitive grants to cities, towns, regional school districts and institutions of public higher education for the establishment and implementation of early college high school programs; provided, that the programs shall support students who work simultaneously on the completion of a high school diploma from the partnering school district while also earning free college credits towards an associate degree or certificate at the partnering institution of higher education; provided further, that the programs shall provide full access to college support services, student activities and tutoring and shall ensure holistic wrap-around support which meets the academic, social and emotional needs of the student and shall ensure full access to the same for students with physical or learning disabilities; provided further, that in awarding these grants, preference shall be given to innovative joint proposals, developed by partnering school districts, colleges and local and regional nonprofits where appropriate; and provided further, that the grants shall be awarded, to the extent feasible, in a manner that reflects geographic and demographic diversity.....\$750,000

Department of Elementary and Secondary Education.

7061-9406 For a statewide college and career readiness program to be implemented by JFYNetworks, A Nonprofit Corporation, to reduce the number of remedial developmental courses students are required to take at community colleges; provided, that JFYNetworks shall (i) establish the JFYNet college and career readiness program to administer the Accuplacer Diagnostic and College Placement tests in high schools; (ii) provide individualized online instructional curricula to strengthen the skills measured by the tests; and (iii)

administer final Accuplacer Placement tests to measure student progress and program outcomes; provided further, that passing scores shall be reported to community colleges ensuring student placement in credit-earning courses; provided further, that JFYNetworks shall coordinate with the 15 community colleges to identify not more than 5 high schools per community college that shall send students to the program; and provided further, that the program shall not exceed 7,500 students statewide.....\$1,000,000

University of Massachusetts.

7100-0801 For the Innovation Commercialization Seed Fund established in section 45B of chapter 75 of the General Laws.....\$2,000,000

7100-0802 For the University of Massachusetts at Lowell for technical assistance, mentoring, product development and manufacturing referral services for medical device, manufacturing and technology-based startups and to promote partnerships with the Massachusetts advanced manufacturing collaborative's supply chain; provided, that \$150,000 shall be expended for the Innovation Hub New Venture Competition; and provided further, that \$500,000 shall be expended for the Massachusetts Medical Device Development Center at the University of Massachusetts at Lowell.....\$1,500,000

7118-0101 For marine hydrokinetic research at the Massachusetts Maritime Academy; provided, that the Massachusetts Maritime Academy shall expend funds to collaborate with the University of Massachusetts at Dartmouth, Bristol Community College and other appropriate institutions in the area of marine hydrokinetic research; provided further, that not more than \$150,000 shall be expended for the purchase of a tidal generator marine hydrokinetic turbine; provided further, that the Massachusetts Maritime Academy shall permit colleges and universities to conduct research and training involving tidal turbine devices; provided further, that the Massachusetts Maritime Academy shall develop course work

offering access to a turbine prototype for students enrolled in majors including, but not limited to, engineering, power plant management and design and physical and biological oceanography; provided further, that funds shall be expended on research internships; provided further, that the Massachusetts Maritime Academy shall facilitate internships or cooperatives that carry academic credit with private sector companies in the area of marine hydrokinetic research; and provided further, that the Massachusetts Maritime Academy shall develop a program to provide access for private sector companies through public and private partnerships to test marine hydrokinetics and related products, including integration with the regional power grid.....\$1,000,000

SECTION 3. Section 16G of chapter 6A of the General Laws, as so appearing, is hereby amended by adding the following subsection:-

(m) Annually, the secretary of housing and economic development shall prepare a strategic report in conjunction with the secretary of energy and environmental affairs for the commonwealth's commercial fishing and shellfish industry. The secretary of housing and economic development shall annually evaluate the status of the commercial fishing industry and it shall be accompanied by recommendations for appropriate actions to be taken to maintain and revitalize the commercial fishing, shellfish and seafood industry.

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

SECTION 4. Section 35J of chapter 10 of the General Laws is hereby repealed.

SECTION 5. The first paragraph of section 52 of said chapter 10, as appearing in the 2012 Official Edition, is hereby amended by striking out the eighth sentence and inserting in place thereof the following sentence:- The council shall include at least 1 member residing in each of the 14 counties and not more than 3 members residing in any 1 county.

SECTION 6. Chapter 15A of the General Laws is hereby amended by inserting after section 15F the following section:-

Section 15G. (a) The department of higher education shall assess stackable credentials offered at community colleges, state universities and the University of Massachusetts campuses and, in collaboration with the public higher education institutions and regional workforce organizations, shall: (i) identify best practices to be shared and replicated across campuses to provide a clear and accessible path for students seeking to advance their education through workforce training and preparation; (ii) establish guidelines and standards for earning stackable credentials through workforce development or career and technical education; (iii) identify and implement stackable programs on campuses where further needs exist; and (iv) disseminate information on stackable education pathway opportunities with regional workforce agencies. For the purposes of this section, "stackable credential" shall mean a credential earned through an education, training or apprenticeship program while attending an institution of higher education which is designed to be part of a pathway for students that, along with other stackable credentials, cumulatively leads to a degree or industry specific skills certification. The department shall prioritize this effort in the areas of advanced manufacturing and information technology. The department may base credentials on competency, workforce or apprentice experience or workforce preparation. In developing criteria for credentials, the department shall consult with regional employment boards, career and technical education entities, community colleges, state universities, the University of Massachusetts, chambers of commerce, the Massachusetts Technology Park Corporation doing business as the Massachusetts Technology Collaborative, the Massachusetts Life Sciences Center and trade associations.

(b) Stackable credentials shall be available across the commonwealth and administered through public higher education institutions; provided, however, that public higher education institutions shall: (i) develop programs responsive to industry needs based on current regional labor market data; (ii) implement the programs in a manner that ensures interconnection of competencies offered in specialized training programs; and (iii) determine transferability of credentials for college credit.

(c) For the purposes of this section "public higher education institutions" shall include Quincy College.

SECTION 7. Chapter 20 of the General Laws is hereby amended by striking out section 1, as appearing in the 2012 Official Edition, and inserting in place thereof the following section:-

Section 1. There shall be a department of agricultural resources under the supervision and control of a board of agriculture. The board shall consist of 13 members to be appointed by the governor, who shall be from diverse geographic regions of the commonwealth and shall represent diverse agricultural operations within the commonwealth.

At least 9 members of the board shall be farmers whose principal vocation is the production of food and fiber. Members shall be appointed for terms of 3 years and no member shall serve for more than 2 consecutive terms.

The board shall meet at the call of the chair but not fewer than 6 times annually or at the call of the chairman and at such times as shall be determined by its rules or at the request of the commissioner or the call of any 3 members. The chairman shall be annually appointed by a majority of the board present and voting thereon. Board members shall receive \$50 for each day or portion thereof spent in the discharge of their official duties not to exceed \$600 per year and shall be reimbursed for the travel to and from official board meetings and other expenses necessary to conduct such meetings.

There shall be a commissioner of agricultural resources who shall be appointed and may be removed by the secretary of environmental affairs, with the approval of the governor. The commissioner shall have charge of the administration of the department. The department may expend for traveling expenses of its employees incurred in the performance of their official duties and for other necessary expenses of the department, such sums as may be appropriated.

SECTION 8. Chapter 21A of the General Laws is hereby amended by adding the following section:-

Section 24. (a) There shall be within the division of marine fisheries a coordinated program to market seafood landed in the commonwealth and to take other actions to increase consumer demand and preference for local seafood products, to support the commonwealth's fishing and seafood industry and the residents and communities that benefit from these activities. The objectives of the program may include, but shall not be limited to:

(i) increasing the public's knowledge about the health benefits of consuming seafood and the economic importance of the commonwealth's fishing industry to the local economy and communities;

(ii) educating the public on fisheries' resources, fisheries' management and commercial fishing to build consumer confidence in the sustainable basis for commercial fishing in the commonwealth;



(iii) creating name recognition and increasing consumer demand and preference for the commonwealth's seafood products, including through the use of brand name, logo or other actions to differentiate them from other seafood products;

(iv) stabilizing market prices through the promotion of the commonwealth's seafood products in low consumer demand or when the supply of those products is high;

(v) developing a variety of promotional and educational tools and strategies to achieve the program's purpose and objectives, including employing market research and social media; and

(vi) identifying a range of sources and mechanisms to fund program activities and to increase the scope of program outreach to the public and other stakeholders.

(b) The director of marine fisheries shall appoint a permanent steering committee to assist the division in the administration of its seafood marketing program, including in the areas of strategic planning, financial management, prioritization of programmatic initiatives and in pursuing funding for program activities from outside sources such governments, nongovernmental organizations, industry stakeholders and other private parties. The steering committee shall consist of the director of marine fisheries or a designee who shall serve as chair, the commissioner of fish and game or a designee, the commissioner of agricultural resources or a designee, 2 members of the senate, 1 of whom shall be the chair of the joint committee on environment, natural resources and agriculture and 1 of whom shall be appointed by the minority leader, 2 members from the house of representatives, 1 of whom shall be the chair of the joint committee on environment, natural resources and agriculture and 1 of whom shall be appointed by the minority leader, and 12 persons to be appointed by the governor, 1 of whom shall be a representative of wholesale seafood dealers, 1 of whom shall be a representative of the seafood retail business, 1 of whom shall be a representative of the seafood restaurant business, 2 of whom shall be representatives of fishing industry advocacy organizations, 4 of whom shall be representatives from the commercial fishing and harvesting industry, 1 of whom shall be a representative of the lobster industry, 1 of whom shall be a representative of the scallop industry and 1 of whom shall be a representative of the wild caught shellfish industry.

SECTION 9. Section 3A of chapter 23A of the General Laws, as appearing in the 2012 Official Edition, is hereby further amended by striking out the

definition of "Certified project" and inserting in place thereof the following definition:-

"Certified project", an expansion project, enhanced expansion project, job creation project or manufacturing retention project approved by the economic assistance coordinating council for participation in the economic development incentive program pursuant to section 3F.

SECTION 10. Said section 3A of said chapter 23A, as so appearing, is hereby further amended by striking out the definition of "Economic development incentive program" and inserting in place thereof the following 2 definitions:-

"Economic benefit", an award of any tax credit approved under this chapter, any tax increment financing approved under section 3F of this chapter or section 59 of chapter 40 or a special tax assessment approved under said section 3F.

"Economic development incentive program" or "EDIP", a program designed to promote increased business development and expansion to be administered by the EACC.

SECTION 11. Said section 3A of said chapter 23A, as so appearing, is hereby further amended by striking out the definition of "Enhanced expansion project" and inserting in place thereof the following definition:-

"Enhanced expansion project", a facility that, in its entirety and as of the project proposal date: (i) is located or shall be located within the commonwealth; (ii) generates substantial sales from outside of the commonwealth; and (iii) generates a net increase of at least 100 full-time employees within 2 years after project certification and which shall be maintained for not less than 5 years; provided, however, that in the case of a facility that as of the project proposal date is already located in the commonwealth, "enhanced expansion project" shall refer only to a facility at which the controlling business has expanded or proposed to expand the number of permanent full-time employees at such facility and the expansion shall: (1) represent an increase in the number of permanent full-time employees employed by the controlling business within the commonwealth; and (2) not be a replacement or relocation of permanent full-time employees employed by the controlling business at any other facility located within the commonwealth; provided further, that in the case of a facility to be located within the commonwealth after the project proposal date, "enhanced expansion project" shall refer only to a facility that is: (a) the first facility of the controlling business to be located within the commonwealth; (b) a new

facility of such controlling business and not a replacement or relocation of an existing facility of such controlling business located within the commonwealth; or (c) an expansion of an existing facility of the controlling business that results in an increase in the number of permanent full-time employees.

SECTION 12. Said section 3A of said chapter 23A, as so appearing, is hereby further amended by striking out the definitions of "Expansion project", "Expansion project EOA", "Expansion project ETA" and "Expansion project proposal" and inserting in place thereof the following 2 definitions:-

"Expansion project", a facility that, in its entirety and as of the project proposal date: (i) generates substantial sales from outside of the commonwealth; and (ii) generates a net increase of full-time employees within 2 years after project certification, and which shall be maintained for a period of not less than 5 years; provided, however, that in the case of a facility that as of the project proposal date is already in existence, "expansion project" shall refer only to a facility at which the controlling business has proposed to expand the number of permanent full-time employees at such facility to occur after the project proposal date and the expansion shall: (1) represent an increase in the number of permanent full-time employees employed by the controlling business within the commonwealth; and (2) not be a replacement or relocation of permanent full-time employees employed by the controlling business at any other facility located within the commonwealth; and provided further, that in the case of a facility to be constructed or relocated after the project proposal date, "expansion project" shall refer only to a facility which is: (a) the first facility of the controlling business to be located within the commonwealth; (b) a new facility of such business and not a replacement or relocation of an existing facility of such controlling business located within the commonwealth; or (c) an expansion of an existing facility of the controlling business that results in an increase in permanent full-time employees.

"Expansion project proposal", a proposal submitted by a controlling business to the EACC pursuant to section 3F for designation of a project as a certified expansion project if: (i) the proposal has been submitted in a timely manner, in such form and with such information as is prescribed by the EACC, supported by independently verifiable information and signed under the penalties of perjury by a person authorized to bind the controlling business; (ii) the proposal includes specific targets by year for the subsequent 5-

calendar-year period relative to the projected increase in the number of permanent full-time employees of the controlling business to be employed by and at the project from among residents of the commonwealth; provided, however, that in the case of a project that is already in existence as of the project proposal date, such projected increase shall not be less than 25 per cent over the subsequent 5-year period; and (iii) in the case of a project that is a new facility within the meaning of clause (b) of the definition of expansion project, the proposal includes the number of permanent full-time employees employed by the controlling business at other facilities located in the commonwealth.

SECTION 13. Said section 3A of said chapter 23A, as so appearing, is hereby further amended by inserting after the definition of "Gateway municipality" the following 2 definitions:-

"Job creation project", a project or investment by a controlling business that: (i) is located or shall be located within the commonwealth; (ii) generates substantial sales from outside of the commonwealth; (iii) does not involve a significant investment in the construction or expansion of an existing facility or otherwise result in an increase in the value of the real property where new jobs shall be located; and (iv) generates a net increase of at least 100 permanent full-time employees within 2 years after project certification and which shall be maintained for a period of not less than 5 years; provided, however, that in the case of a facility that as of the project proposal date is already located in the commonwealth, "job creation project" shall refer only to a facility at which the controlling business has expanded or proposed to expand the number of permanent full-time employees at such facility and the expansion shall: (1) represent an increase in the number of permanent full-time employees employed by the controlling business within the commonwealth; and (2) not be a replacement or relocation of permanent full-time employees employed by the controlling business at any other facility located within the commonwealth; provided further, that in the case of a facility to be located within the commonwealth after the project proposal date, "job creation project" shall refer only to a facility that is: (a) the first facility of the controlling business to be located within the commonwealth; (b) a new facility of such business and not a replacement or relocation of an existing facility of such controlling business located within the commonwealth; or (c) an expansion of an existing facility of the controlling business that results in an increase in permanent full-time employees.

"Job creation project proposal", a proposal submitted by a controlling business to the EACC pursuant to section 3F for designation of a project as an job creation certified project if: (i) the proposal has been submitted in a timely manner, in such form and with such information as is prescribed by the EACC, supported by independently verifiable information and signed under the penalties of perjury by a person authorized to bind the controlling business; (ii) the proposal includes specific targets by year for the subsequent 5 calendar year period relative to the projected increase in the number of permanent full-time employees of the controlling business to be employed by and at the project from among residents of the commonwealth; provided, however, that in the case of a project that is a new facility within the meaning of clause (b) of the definition of job creation project, such proposal includes the number of permanent full-time employees employed by the controlling business at other facilities located in the commonwealth.

SECTION 14. Said section 3A of said chapter 23A, as so appearing, is hereby further amended by inserting after the definition of "Municipal application" the following definition:-

"Municipal project endorsement", the endorsement by the municipalities in which a proposed project shall be located pursuant to clause (ii) of paragraph (1) of subsection (a) of section 3F.

SECTION 15. Said section 3A of said chapter 23A, as so appearing, is hereby further amended by striking out the definitions of "Project" and "Project proposal" inserting in place thereof the following 2 definitions:-

"Project", an expansion project, an enhanced expansion project, a job creation project or a manufacturing retention project.

"Project proposal", a proposal submitted by a controlling business to the EACC pursuant to section 3F for designation as a certified expansion project, an enhanced expansion project, a job creation project or a manufacturing retention project.

SECTION 16. Said section 3A of said chapter 23A, as so appearing, is hereby further amended by adding the following 2 definitions:-

"Special tax assessment", a binding agreement between a municipality and a controlling business consistent with the requirements of subsection (g) of section 3F.

"Tax increment financing agreement", a binding agreement between a municipality and a controlling business consistent with the requirements of subsection (6) of section 3F of this section and section 59 of chapter 40.

SECTION 17. Said chapter 23A is hereby further amended by striking out section 3B, as so appearing, and inserting in place thereof the following section:-

Section 3B. There shall be an economic assistance coordinating council, established within MOBD to consist of: the director of the office of business development or a designee who shall serve as co-chairperson, the director of housing and community development or a designee who shall serve as co-chairperson, the director of career services or a designee, the secretary of labor and workforce development or a designee, 2 persons from MOBD as designated by the director of the office of business development, the president of the Commonwealth Corporation or a designee, and 7 persons to be appointed by the governor, 1 of whom shall be from the western region of the commonwealth, 1 of whom shall be from the central region of the commonwealth, 1 of whom shall be from the eastern region of the commonwealth, 1 of whom shall be from the southeastern region of the commonwealth, 1 of whom shall be from Cape Cod or the Islands, 1 of whom shall be a representative of a higher educational institution within the commonwealth and 1 of whom shall be from the Merrimack valley, all of whom shall have expertise in issues pertaining to training, business relocation and inner-city and rural development, and all of whom shall be knowledgeable in public policy and international and state economic and industrial trends. Each member appointed by the governor shall serve at the pleasure of the governor. The council shall adopt by-laws to govern its affairs.

SECTION 18. Subsection (1) of section 3C of said chapter 23A, as so appearing, is hereby amended by striking out clauses (d) to (h), inclusive, and inserting in place thereof the following 4 clauses:-

(d) certify and approve tax increment financing agreements and special tax assessments pursuant to section 3F and clause (vii) of section 59 of chapter 40.

(e) assist municipalities in obtaining state and federal resources and assistance for certified projects and other job creation and retention opportunities within the commonwealth;

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

(g) monitor the implementation and operation of the economic development incentive program.

SECTION 19. Section 3D of said chapter 23A, as so appearing, is hereby amended by striking out, in line 1, the word "The" and inserting in place thereof the following word:- (1) The.

SECTION 20. Said section 3D of said chapter 23A, as so appearing, is hereby further amended by adding the following subsection:-

(2) The EACC may amend the boundaries of an ETA to address situations in which a commercial or industrial facility that is a prospective certified expansion project candidate is located within the boundaries of 2 or more municipalities with at least 1 of the municipalities in an existing ETA. Under such circumstances, if all of the municipalities involved wish to certify the proposed project, the boundaries of the ETA may deviate from census tract boundaries to include any parcels occupied by the commercial or industrial facility. The EACC may consider such an application for amending the boundaries of an ETA if:

(a) inclusion of the facility and underlying parcels in the pre-existing contiguous ETA does not alter the eligibility of the ETA as determined pursuant to subclause (ii) of clause (a) of subsection (1);

(b) evidence that the commercial or industrial facility is physically located in 2 or more municipalities can be provided;

(c) the amended ETA application is jointly filed by the municipalities in which the facility and parcels are located and the EACC approves the amended ETA application; and

(d) the filing municipalities represent in their joint application that a certified project application shall be submitted to the EACC within a reasonable period of time for the project proposing to occupy the facility and parcels.

SECTION 21. Section 3E of said chapter 23A, as so appearing, is hereby amended by inserting after the word "designation", in line 58, the following words:- , if applicable.

SECTION 22. Said section 3E of said chapter 23A, as so appearing, is hereby further amended by striking out paragraph (3) and inserting in place thereof the following paragraph:-

(3) receipt with the municipal application of a binding written offer from the municipality, subject only to acceptance by the EACC through designation of the area proposed therefor, in the municipal application as an EOA, to provide to certified projects within the project EOA and pursuant to section 59 of chapter 40 either tax increment financing or a special tax assessment consistent with subsection (f) or (g) of section 3F.

SECTION 23. Clause (d) of paragraph (4) of said section 3E of said chapter 23A, as so appearing, is hereby amended by striking out the second paragraph and inserting in place thereof the following paragraph:-

An EOA shall retain its designation for at least 5 years and not more than 20 years from the date it is so designated, as determined by the EACC, unless such designation is revoked prior to the expiration of the specified period; provided, however, that the EACC shall not specify a duration in excess of that requested in the municipal application. Only the EACC may revoke the designation of an EOA and only upon the following grounds: (a) upon the petition of the municipality which requested the designation which petition satisfies the authorization requirements for a municipal application and which petition shall be granted as a matter of course; or (b) if the EACC determines, based on its own investigation, that plans and commitments incorporated with the municipal application for such designation are materially at variance with the conduct of the municipality subsequent to the designation and such variance is found to frustrate the public purpose which such designation was intended to advance. Any such revocation of an EOA designation shall only be applied prospectively to deny certification to any projects located or to be located in such EOA and not certified prior to such revocation and shall not apply to, nor revoke any benefits due to or which may become due to, any certified project already in existence in the EOA including, but not limited to, any benefits included in any plans and commitments incorporated with the municipal application for such designation; provided, however, that in no event shall a certified project receive any benefits arising from its status as a certified project for a period of longer than that specified by the EACC in its certification designation, including any renewals thereof, or 20 years, whichever period is of shorter duration. No designation of an area as an EOA shall be renewed or extended except pursuant to paragraphs (1) to (4), inclusive.

SECTION 24. Said section 3E of said chapter 23A, as so appearing, is hereby further amended by adding the following paragraph:-

(6) Upon application from a city or town, the EACC may from time to time designate any area of a city or town as an area presenting exceptional opportunities for increased economic development. In making such designation, the EACC shall consider whether there is a strong likelihood that any of the following will occur within the area in question within a specific and reasonably proximate period of time:

- (i) a significant influx or growth in business activity;



(ii) the creation of a significant number of new jobs and not merely a replacement or relocation of current jobs within the commonwealth; or

(iii) a private project or investment that will contribute significantly to the resiliency of the local economy.

SECTION 25. Said chapter 23A is hereby further amended by striking out section 3F, as so appearing, and inserting in place thereof the following section:-

Section 3F. (a) (1) The EACC may from time to time designate a project as a certified expansion project, a certified enhanced expansion project, a certified job creation project or a certified manufacturing retention project and take all actions necessary or appropriate thereto, upon:

(i) receipt of a project proposal therefor requesting such designation from the controlling business;

(ii) receipt of a municipal project endorsement which shall include the following findings based on the information submitted with the project proposal and such additional investigation as the municipality shall make:

(A) the project proposal complies with the definition of a project proposal set forth in section 3A;

(B) in the case of an expansion project proposal, the expansion project is consistent with and can reasonably be expected to benefit from the municipality's plans relative to the project EOA, if applicable;

(C) together with all other projects previously certified and located in the same municipality, will not overburden the municipality's supporting resources including, but not limited to, those set forth in clause (f) of paragraph (2) of section 3E;

(D) the project proposal includes a workable plan, with precise goals and objectives, by which the controlling business proposes to realize the increased employment objectives for the project and the business' plan to employ aggressive affirmative action goals, objectives and identification and recruitment techniques and, in the case of an expansion project, the plan for increased employment from among residents of the expansion project ETA, if applicable;

(E) the project proposal contains documentation regarding an agreement, if any, between the controlling business and area banking institutions by which the controlling business agrees to establish accounts in those banks and those banks agree to commit a specified percentage of the funds deposited in the accounts for loans made to businesses located within the expansion

project area pursuant to the small business capital access program established pursuant to section 57 of chapter 23A;

(F) the project as described in the proposal, together with the municipal resources committed to the project, will, if certified, have a reasonable chance of increasing or retaining employment opportunities as advanced in the proposal; and

(G) in the case of an expansion project, any municipality in which the expansion project is located or shall be located has offered to enter into a tax increment financing agreement meeting the requirements of subsection (f) or (g) or to provide a special tax assessment meeting the requirements of said subsection (g);

(iii) receipt with the municipal project endorsement of a request by the municipality for a designation of the project as a certified project for a specified number of years which shall be not less than 5 years nor more than 20 years; and

(iv) the following findings are made by the EACC, based on the project proposal, documents submitted therewith, the municipal project endorsement, and such additional investigation as the EACC shall make and incorporate in its minutes, that:

(A) the project proposal complies with the definition of a project proposal set forth in section 3A, with all other applicable statutory requirements and with such other criteria that EACC may prescribe; and

(B) the project as described in the proposal, and as further described in the written determination of the municipality made pursuant to clause (ii) will, if certified, have a reasonable chance of increasing or retaining employment opportunities for residents of the ETA or municipality, as applicable; and

(2) Notwithstanding sections 3 to 3H, inclusive, no certified expansion project shall be required to be located within an ETA or an EOA; provided, however, that an expansion project proposal shall be accompanied by a municipal project endorsement that meets the requirements of clause (ii) of subsection (a).

(b) A certified project shall retain its certification for the period specified by the EACC in its certification decision; provided, however, that such specified period shall be not less than 5 years from the date of certification nor more than: (i) 20 years from such date; or (ii) the number of years requested by the municipality approving the project proposal, whichever is lesser, unless such certification is revoked prior to the

expiration of the specified period. The certification of a project shall be revoked only by the EACC and only upon: (1) the petition of the municipality that approved the project proposal, if applicable, if the petition satisfies the authorization requirements for a municipal application or the petition of the director of economic development; and (2) the independent investigation and determination of the EACC that representations made by the controlling business in its project proposal are materially at variance with the conduct of the controlling business subsequent to the certification and such variance is found to frustrate the public purpose that such certification was intended to advance; provided, however, that for an expansion project where the actual number of permanent full-time employees employed by the controlling business at the project is less than 50 per cent of the number of such permanent full-time employees projected in the project proposal, this shall be deemed a material variance for the purpose of a revocation determination. Upon such a revocation, all tax credits available to the controlling business as a result of project certification shall be revoked and forfeited for the year in which revocation occurred and all subsequent years, and the commonwealth, and the municipality, in the case of a certified expansion project, shall have causes of action against the controlling business for the value of any economic benefit received by the controlling business prior or subsequent to such revocation.

Revocation shall take effect on the first day of the tax year in which the material variance occurred, as determined by the EACC.

The revocation of a project certification shall not revoke any benefits due to the project that relate to years prior to the year in which the revocation determination has been made unless the controlling business has not proceeded with the certified project or unless EACC determines that the controlling business made a material misrepresentation in its project proposal, or failed to act in good faith to create and maintain the jobs described in its project proposal. In any such case, both the commonwealth and the municipality shall have causes of action against the controlling business for the value of any economic benefits received subsequent to the date on which the material misrepresentation was made. The commissioner of revenue may, consistent with this paragraph, disallow or recapture any credits, exemptions or other tax benefits allowed by the original certification under this section. The department of revenue shall issue regulations to recapture the value of any credits, exemptions or other tax benefits allowed by the certification under this section.

Annually, not later than the first Wednesday in December, the EACC shall file a report detailing its findings of the review of all certified projects that it evaluated in the prior fiscal year to the commissioner of revenue, to the senate and house chairs of the joint committee on revenue and the senate and house chairs of the joint committee on economic development and emerging technologies.

(c) The EACC shall evaluate and either grant or deny a project proposal within 90 days after its project proposal date and failure to do so by the EACC shall result in approval of the project for a term of 5 years. Approval of a project under this section shall not constitute an approval by the EACC of any tax incentives provided for under chapters 62 and 63.

(d) The EACC may award to a certified project tax credits available under subsection (g) of section 6 of chapter 62 and section 38N of chapter 63. The amount and duration of any such credits awarded shall be based on the following factors:

(i) for expansion projects:

(A) the degree to which the project is expected to generate net new economic activity within the commonwealth by generating substantial sales from outside of the commonwealth, or otherwise;

(B) the degree to which the project is expected to increase employment opportunities for residents of the project ETA, if applicable, and of the commonwealth; and

(C) the economic need of the project ETA as measured by the income and employment levels of the ETA, if applicable;

(ii) for enhanced expansion projects:

(A) the degree to which the project is expected to generate net economic activity within the commonwealth by generating substantial sales from outside of the commonwealth, or otherwise; and

(B) the degree to which the project is expected to increase employment opportunities for residents of the commonwealth;

(iii) for manufacturing retention projects:

(A) the degree to which the project is expected to generate economic activity within the commonwealth by generating substantial sales from outside of the commonwealth, or otherwise; and

(B) the degree to which the project is expected to retain or increase manufacturing employment opportunities for residents in the project gateway municipality and the commonwealth.

(iv) for job creation projects:

(A) the degree to which the project is expected to generate net economic activity within the commonwealth by generating substantial sales from outside of the commonwealth, or otherwise;

(B) the degree to which the project is expected to increase employment opportunities for residents of the commonwealth; and

(C) the degree to which the project qualifies for certification as an expansion project, an enhanced expansion project or a manufacturing retention project, with the expectation that the EACC will certify a proposed project as a job creation project only if the proposed project does not otherwise qualify for certification.

(e) The EACC may limit any incentive or credit available to a project pursuant to subsection (g) of section 6 of chapter 62 and section 38N of chapter 63 to a specific dollar amount or time duration or in any other manner deemed appropriate by EACC, including limits or restrictions on the right of the controlling business to carry unused credits forward to future tax years.

(f) If a municipal project endorsement includes an offer by a municipality to provide the certified project with tax increment financing, said binding written offer shall contain a tax increment financing agreement adopted in accordance with section 59 of chapter 40. The EACC may approve such tax increment financing plan pursuant to regulations adopted by the EACC. Any such approval shall include a finding, reflected in the EACC's minutes, that the tax increment financing plan complies with said section 59 of chapter 40 and will further the public purpose of encouraging increased industrial and commercial activity in the commonwealth.

(g)(1) If a municipal project endorsement includes an offer by the municipality to provide the certified project with a special tax assessment, the municipal project endorsement shall include a binding written offer setting forth the following assessment schedule for each parcel of real property in and on which is located and which is otherwise a part of a certified project:

(i) in the first year, an assessment of 0 per cent of the actual assessed valuation of the parcel; provided, however, that such assessment shall be granted for the year designated in the binding written offer;

(ii) in the second year, an assessment of up to 25 per cent of the actual assessed valuation of the parcel;

(iii) in the third year, an assessment of up to 50 per cent of the actual assessed valuation of the parcel;

(iv) in the fourth year, an assessment of up to 75 per cent of the actual assessed valuation of the parcel; and

(v) in subsequent years, assessment of up to 100 per cent of the actual assessed valuation of the parcel.

(2) For the purposes of this subsection, the "municipality's fiscal year" shall refer to a period of 365 days beginning, in the first instance, with the calendar year in which the assessed property is purchased or acquired by the controlling business or the calendar year in which the assessed property becomes part of a certified project, whichever last occurs; provided, however, that no such written offer from a municipality shall be considered to be binding as aforesaid until it is authorized.

(3) Notwithstanding any provision of this section to the contrary, a municipality may offer a special tax assessment to a controlling business without a certified project if: (i) the municipality makes a formal determination that the controlling business is making an investment that will contribute to economic revitalization of the municipality and will significantly increase employment opportunities for residents of the municipality; (ii) the municipality applies to the EACC for approval of the special tax assessment; and (iii) the EACC makes a formal finding, based on information presented by the municipality and incorporated into its minutes, that the special tax assessment is reasonably necessary to enable the controlling business's investment and will further the public purpose of encouraging increased industrial and commercial activity in the commonwealth.

SECTION 26. Said chapter 23A is hereby further amended by striking out section 13J, as so appearing, and inserting in place thereof the following section:-

Section 13J. (a) The following offices shall be within the office of travel and tourism: the Massachusetts film office, which shall be the official and lead agency to facilitate motion picture production and development in the commonwealth, and the Massachusetts sports partnership, which shall be the official and lead agency to facilitate and attract major sports events and championships in the commonwealth. All reports shall be made available on the office of travel and tourism's website.

(b) The Massachusetts sports partnership shall meet on a quarterly basis and shall annually, not later than March 1, report the results of its findings and activities for the preceding year and its recommendations to the clerks of the senate and house of representatives and to the senate and house chairs of the joint committee on tourism, arts and cultural development.

SECTION 27. Said chapter 23A is hereby further amended by inserting after section 13S the following section:-

Section 13T. (a) There shall be a Massachusetts Tourism Trust Fund which shall be administered by the Massachusetts marketing partnership established in section 13A and held by the partnership separate and apart from its other funds. The fund shall be credited in the following phased-in scale:

(i) for fiscal year 2016, 1.25 cents of the 5.7 per cent of the room occupancy excise imposed by section 3 of chapter 64G and section 22 of chapter 546 of the acts of 1969;

(ii) for fiscal year 2017, 1.5 cents of the 5.7 per cent of the room occupancy excise imposed by said section 3 of said chapter 64G and said section 22 of said chapter 546;

(iii) for fiscal year 2018, 1.75 cents of the 5.7 per cent of the room occupancy excise imposed by said section 3 of said chapter 64G and said section 22 of said chapter 546; and

(iv) for fiscal year 2019, 2 cents of the 5.7 per cent of the room occupancy excise imposed by said section 3 of said chapter 64G and said section 22 of said chapter 546.

(b) In addition, the fund shall be credited all revenue as designated under the Gaming Licensing Fund required under clause (6) of subsection (a) of section 93 of chapter 194 of the acts of 2011 and the Gaming Revenue Fund as required by subclause (b) of clause (2) of section 59 of chapter 23K.

(c) All available monies in the fund that are unexpended at the end of each fiscal year shall not revert to the General Fund and shall be available for expenditure by the fund in the subsequent fiscal year.

(d) Monies in the fund shall be applied as follows:

(i) 70 per cent to the Massachusetts marketing partnership; and

(ii) 30 per cent to regional tourism councils.

(e) The partnership shall submit a report annually not later than December 31 on the cost-effectiveness of the fund to the clerks of the senate and house of representatives and the joint committee on tourism, arts and cultural development. All reports shall be made available on the office of travel and tourism's website. The report shall include: (i) expenditures made by the partnership from monies out of the fund to promote tourism; (ii) expenditures made by the partnership on administrative costs in administering the fund; (iii) expenditures made by the regional tourism councils to promote tourism; and (iv) expenditures made by the regional tourism councils on administrative costs.

SECTION 28. Section 63 of said chapter 23A is hereby amended by striking out subsections (a) and (b), as most recently amended by section 4 of chapter 129 of the acts of 2013, and inserting in place thereof the following 2 subsections:-

(a) There shall be in the executive office of housing and economic development a MassWorks infrastructure program: (i) to issue public infrastructure grants to municipalities and other public instrumentalities for design, construction, building, land acquisition, rehabilitation, repair and other improvements to publicly-owned infrastructure including, but not limited to, sewers, utility extensions, streets, roads, curb-cuts, parking, water treatment systems, telecommunications systems, transit improvements, public parks and spaces within urban renewal districts and pedestrian and bicycle ways; (ii) for commercial and residential transportation and infrastructure development, improvements and various capital investment projects under the growth districts initiative administered by the executive office of housing and economic development; (iii) to assist municipalities to advance projects that support job creation and expansion, housing development and rehabilitation, community development projects, and small town transportation projects authorized under subsection (e); provided, however, that projects supporting smart growth as defined by the commonwealth's sustainable development principles shall be preferred; or (iv) to match other public and private funding sources to build or rehabilitate transit-oriented housing located within .5 miles of a commuter rail station, subway station, ferry terminal or bus station, at least 25 per cent of which shall be affordable.

(b) Eligible public infrastructure projects authorized by clause (i) of subsection (a) shall be located on public land or on public leasehold, right-of-way or easement. A project that uses grants to municipalities for public infrastructure provided by this section shall be procured by a municipality in accordance with chapter 7, section 39M of chapter 30, chapter 30B and chapter 149.

SECTION 29. Said chapter 23A is hereby further amended by adding the following section:-

Section 65. (a) The secretary of housing and economic development shall establish a financial services advisory council in the executive office of housing and economic development, which shall have the sole purpose of advising the governor or the governor's designee on policies, strategies and initiatives designed to preserve and advance the competitiveness and



leadership of the commonwealth's financial services industry, including the banking, investment management and insurance sectors.

(b) The council shall be composed of 15 members including: the secretary of housing and economic development, who shall serve as chair; the house and senate chairs of the joint committee on economic development and emerging technologies; the house and senate chairs of the joint committee on financial services; the commissioner of higher education; the executive director of the Massachusetts international trade office established in section 13K; and 8 representatives of the business community who shall be appointed by the secretary of housing and economic development, including at least 2 business representatives from each of the following sectors: banking, investment management and insurance sectors; at least 1 business representative shall be from a company whose headquarters is located in Suffolk, Middlesex, Essex, Norfolk or Worcester county; at least 1 business representative shall be from a company whose headquarters is located in Hampshire, Hampden, Franklin or Berkshire county; and at least 1 business representative shall be from a company whose headquarters is located in Bristol, Plymouth, Nantucket, Dukes or Barnstable county. The secretary, in making such appointments, shall consider the size of the business representative's company, including its employee base within the commonwealth and the amount of assets under management or premiums in force. Business representatives shall be appointed for 2-year terms and may be reappointed without limitation on the number of terms.

(c) The council shall convene at least 3 meetings per calendar year to exchange ideas and develop strategies for business and government to work together to strengthen the financial services industry in areas such as public policy, workforce development, international trade and direct foreign investment and industry promotion.

SECTION 30. Section 1 of chapter 23G of the General Laws, as so appearing, is hereby amended by inserting after the definition of "Economic development project" the following definition:-

"Equity investments", (i) investments that result in the agency holding a controlling ownership interest in any company; (ii) a membership interest that constitutes controlling voting rights in a company; (iii) a controlling interest in real estate or other assets; (iv) a transaction which in substance falls into any of these categories even though it may be structured as some other form of business transaction; and (v) an equity security;

provided, however, that "equity investments" shall not include any of the foregoing if the interest is taken as security for a loan.

SECTION 31. Said section 1 of said chapter 23G, as so appearing, is hereby further amended by inserting after the definition of "Financing document" the following definition:-

"Gateway municipality", a gateway municipality as defined in section 3A of chapter 23A.

SECTION 32. Said section 1 of said chapter 23G, as so appearing, is hereby further amended by inserting after the definition of "Sponsor" the following definition:-

"Transformative development", redevelopment on a scale and character capable of catalyzing significant follow-on private investment, leading over time to transformation of an entire downtown or urban neighborhood, and consistent with local plans. Transformative development may involve major investment in new construction, rehabilitation and adaptive reuse, or multiple smaller investments on a sustained basis.

SECTION 33. Said chapter 23G is hereby further amended by adding the following section:-

Section 46. (a) There shall be established and set up on the books of the commonwealth a Transformative Development Fund within the Massachusetts Development Finance Agency. In carrying out its duties under this section, the agency may utilize the fund as provided in this section to make equity investments and provide technical assistance to revitalize and support residential, commercial, industrial and institutional development, or any combination thereof, and to provide financial assistance to promote collaborative workspaces in gateway municipalities. The fund shall be administered and managed by a fund director who shall be appointed by the executive director of the agency. The agency may adopt guidelines necessary to implement the program. The fund may coordinate with other agencies and instrumentalities of the commonwealth to effectuate this section.

(b) The liabilities and obligations of the fund shall not extend beyond the monies which are deposited in the fund and shall not constitute a debt or pledge of the faith and credit of the commonwealth or any political subdivision of the commonwealth.

(c) Monies in or received for the fund may be deposited with and invested by any institution designated by the treasurer of the agency at the sole discretion of the treasurer and paid as the fund director shall direct. Any return on investment received by the fund as a result of the deposits and

the agency's equity investments shall be deposited and held for the use and benefit of the fund. The treasurer may make payments from the deposit accounts for use under this section. The agency may be reimbursed annually from the fund for all reasonable and necessary direct costs and expenses incurred with its administration, management and operation of the fund, including reasonable staff time, out-of-pocket expenses and administrative costs.

(d) The fund may apply for and accept subventions, grants, loans, advances and contributions from any source of money, property, labor or other things of value to be held, used and applied in furtherance of this section.

(e) The agency shall use the fund to make equity investments in property that the agency has determined has the potential to constitute transformative development in a gateway municipality. With respect to any property acquired by the fund, the agency may pledge its ownership interest, physical assets held by the ownership entity or any portion of the anticipated gross revenue resulting from the equity investments of the fund to secure loans related to development of the property. The agency may not cross-collateralize the fund's investments in the property.

(f) The fund director shall allocate a portion of the original capitalization of the fund, not to exceed 20 per cent, to provide technical assistance to revitalize and support development in gateway municipalities by utilizing any of the following methods of providing technical assistance: (i) grants to support the hiring of professional staff or professional services by a gateway municipality or any instrumentality of the gateway municipality; (ii) reimbursement for professional staff employed by the agency and embedded in a gateway municipality; (iii) grants to pay for third-party professional services managed by the agency; and (iv) any other variation on the provision of technical assistance consistent with this section.

(g) At its discretion, the agency may allocate the fund's technical assistance through a competitive process using criteria that include, without limitation, the existence of a long-term economic development strategy, commitment to effective use of the agency's technical assistance by the municipality and other local partners and the potential for transformative development in the gateway municipality.

(h) The fund director shall allocate a portion of the original capitalization of the fund to support the development in gateway municipalities of collaborative workspaces to spur innovative and creative business growth and economic activity and assist with the redevelopment of

underutilized buildings. The program shall: (i) promote the creation of collaborative workspaces by providing financial assistance for capital investments in underutilized buildings; (ii) foster collaboration and linkages among innovative and creative enterprises by providing central locations for such businesses or individuals to work in an environment designed to promote sharing of resources, experience and expertise; (iii) support partnerships among municipalities, property owners and businesses to establish collaborative workspaces; and (iv) require a collaborative workspace to provide shared space which promotes the interaction, socialization and coordination among tenants through the clustering of multiple businesses or individuals within the collaborative workspace. The agency shall, through grants, contracts or loans, administer the program for the purpose of facilitating a collaborative and co-working space to address a regional market demand for affordable work environments that support communication, information sharing and networking opportunities.

(i) Loans or grants made under this program may be made to property owners or collaborative workspace operators for building improvements which shall be utilized by the collaborative workspace participants provided that the use of the fund results in corresponding private investment that matches or exceeds the grants from the fund. In the case of a grant, any participating property owner or collaborative workspace operator shall at least match the investment of the fund. In the case of a loan, the agency shall reasonably anticipate that its loan will leverage additional private investment in the property.

(j) The agency shall solicit applications for financial assistance that promote collaborative workspaces through a request for proposals. The agency shall establish criteria for the submission of applications; provided, however, that the applications shall include, but need not be limited to: (i) a description of the parties involved in the project, including the professional expertise and qualifications of the principals; (ii) a description of the scope of work that shall be undertaken by each party involved in the project; (iii) the proposed budget, including verification of funding from other sources; (iv) a statement of the project objective, including specific information on how the project shall promote the use of the space as collaborative and shared space; (v) a statement that sets forth the implementation plan, the facilities and resources available or needed for the project and the proposed commencement and termination dates of the project; (vi) a description of the expected significance of the project,

including a description of the market demand for the type of workspace proposed in the region that the space shall be located and the number of businesses or individuals that shall be served as a result of the project; and (vii) any other information that the agency shall consider necessary. The agency shall also establish guidelines for the review and approval of applications that include preferences for proposals that: (A) redevelop at least 10,000 square feet in existing properties located in the downtown area of a gateway municipality; (ii) dedicate at least 25 per cent of accessible space to collaborative use; and (iii) support a cluster of at least 15 separate occupants.

(k) The agency shall enter into an agreement with each collaborative workspace operator that receives a grant or loan or enters into a contract under this section regarding: (i) performance measures and indicators that shall be used to evaluate the performance of the collaborative workspace operator in carrying out the activities described in the application; and (ii) any other indicators determined to be necessary to evaluate the performance of the eligible entity. Each collaborative workspace operator shall submit an annual report for the agency's review for the duration of the collaborative workspace operation. The agency shall enter into an agreement with each property owner that receives a grant or loan or enters into a contract under this section regarding the use of funds and the time frame for the use of funds.

(l) The agency shall identify and maintain a list of redevelopment projects within gateway municipalities with the greatest potential to provide substantial local economic growth, job creation, neighborhood revitalization or abandoned and underutilized property reuse. In its investigation, the agency shall prioritize redevelopment projects that may commence promptly after identification. The agency shall outline the economic opportunities at the project sites, describe marketable site uses and describe the benefits of investing in the redevelopment project. The agency shall also describe current impediments facing each identified redevelopment project and outline particular policies and programs in place that provide technical assistance, financing options, permitting aid or any other incentives to pursue redevelopment options.

(m) The agency shall, in coordination with the executive office of housing and economic development, submit an annual report to the clerks of the senate and house of representatives who shall forward the report to the house and senate committees on ways and means, the joint committee on

economic development and emerging technologies and the joint committee on labor and workforce development by December 31. The report shall include a current assessment of the progress of each project funded through the collaborative workspace program and the progress of the participants in the program.

SECTION 34. Section 59 of chapter 23K of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by striking out, in lines 21 and 22, the words "Fund to fund tourist promotion agencies under clause (c) of section 35J of chapter 10" and inserting in place thereof the following words:- Trust Fund to fund tourist promotion agencies under subsection (b) of section 13T of chapter 23A.

SECTION 35. Chapter 25C of the General Laws is hereby amended by adding the following section:-

Section 8. (a) Notwithstanding chapter 159 or any other general or special law to the contrary, the department shall have no jurisdiction, general supervision, regulation or control over wireless service, including mobile radio telephone service or radio utilities.

(b) Nothing in this section shall be construed to affect or modify:

(i) the authority of the attorney general to apply and enforce chapter 93A and other consumer protection laws of general applicability;

(ii) the authority of the department under sections 18B and 18H of chapter 6A concerning enhanced 911 service, under section 3 of chapter 40A, under section 15E of chapter 166 concerning telephone relay service and under 25A of chapter 166, concerning pole attachments;

(iii) the rights and obligations of any carrier under 47 U.S.C. § 251 or 47 U.S.C. §252;

(iv) the authority of the department to administer federal programs supported by the federal Universal Service Fund, including Lifeline and Link-up programs, the E-rate program or Connect America Fund;

(v) the obligations under state or federal law of a carrier classified as an incumbent local exchange carrier, as defined in 47 U.S.C. §251(h), as of January 1, 2014; or

(vi) the authority of the department to receive and refer consumer complaints or to perform consumer education activities.

SECTION 36. Said chapter 29 is hereby further amended by inserting after section 2NNNN the following 2 sections:-

Section 20000. (a) There shall be established and set upon the books of the commonwealth an Advanced Manufacturing, Technology and Hospitality

Training Trust Fund to establish and support training and education programs that address the workforce shortages of the advanced manufacturing, mechanical and technical skills, hospitality and information technology industries in the commonwealth to help meet the workforce and talent pipeline needs of employers. The fund shall be administered by the commonwealth corporation in consultation with the executive office of housing and economic development, the executive office of labor and workforce development, the department of higher education and the Massachusetts Technology Park Corporation doing business as the Massachusetts Technology Collaborative; provided, however, that the commonwealth corporation shall make expenditures from the fund without further appropriation; and provided further, that not more than 10 per cent of the amount held in the fund in any 1 year shall be used by the commonwealth corporation for the combined cost of program administration, technical assistance to grantees and program evaluation.

(b) Monies in the fund shall be expended on programs that have 2 or more of the following purposes with a focus on aligning expenditures with industry needs:

(1) identify, support or establish, collaborative regional partnerships, including but not limited to, employers, workforce development and education organizations, regional economic development organizations established under sections 3J and 3K of chapter 23A and economic development officials in every region of the state where manufacturers have a presence or where the mechanical and technical, hospitality or information technology industries and related occupations demonstrate demand;

(2) address critical workforce shortages in advanced manufacturing, mechanical and technical positions, hospitality or information technology industries;

(3) improve employment in the manufacturing, mechanical and technical, hospitality or information technology industries for low-income individuals, women and minorities;

(4) provide training, educational or career ladder services for currently employed or unemployed manufacturing and information technology workers who are seeking new positions or responsibilities within the manufacturing, mechanical and technical, hospitality or information technology industries;

(5) develop strong career awareness and advising programs for kindergarten to grade 12, inclusive, postsecondary, disconnected youth, underemployed workers and unemployed adults;

- (6) increase support for internship and apprentice training;
- (7) boost industry-relevant instructor capacity for high school and postsecondary programs;
- (8) direct support for succession planning, worker retention and upskilling strategies for older and incumbent workers;
- (9) to facilitate the purchase of manufacturing related equipment by vocational technical high schools; or
- (10) establish research and demonstration projects for training entry-level employees in the work environment for upward mobility through the use of high intensity training methodologies to determine the most likely successful training models to provide upward mobility.

(c) The commonwealth corporation shall establish a competitive grant process for funds expended on programs under subsection (b). Eligible applicants shall include: employers and employer associations; local workforce investment boards; labor organizations; joint labor-management partnerships; community-based organizations; institutions of higher education; kindergarten to grade 12, inclusive, and vocational education institutions; private for-profit and nonprofit organizations providing education and workforce training, 1-stop career centers; local workforce development entities; and any partnership or collaboration between eligible applicants. Expenditures from the fund for such purposes shall complement and not replace existing local, state, private, or federal funding for training and educational programs.

(d) A grant proposal submitted under subsection (c) shall include, but not be limited to:

- (1) a plan that defines specific goals for advanced manufacturing, mechanical and technical, hospitality or information technology workforce training and educational improvements;
- (2) the evidence-based programs the applicant shall use to meet the goals;
- (3) a budget necessary to implement the plan, including a detailed description of any funding or in-kind contributions applicants will be providing in support of the proposal;
- (4) any other private funding or private sector participation applicants anticipate in support of the proposal; and
- (5) the proposed number of individuals who would be enrolled, complete training and be placed into employment in the targeted industries.



(e) The commonwealth corporation shall, in consultation with the executive office of housing and economic development, the executive office of labor and workforce development, the department of higher education and the Technology Park Corporation doing business as the Massachusetts Technology Collaborative, develop guidelines for an annual review of the progress being made by each grantee. Each grantee shall participate in any evaluation or accountability process implemented by or authorized by the commonwealth corporation. The commonwealth corporation shall file annual reports for the duration of the programs with the house and senate chairs of the committee on ways and means, the house and senate chairs of the joint committee on labor and workforce development and the house and senate chairs of the joint committee on economic development and emerging technologies, by January 1. The report shall include an overview of the activities of the programs, the number of participants in the programs and the employment outcomes in the programs.

(f) The commonwealth corporation shall, in consultation with the executive office of education, evaluate and report on the status of vocational-technical schools, including but not limited to a recommendation on whether the current training programs are adequately focused on the high-growth sectors of the economy of the commonwealth or occupations with the best job prospects for those entering the workforce and the funding needs including capital improvements, investments and instructional equipment needed to focus vocational education programs towards high-growth industries.

Section 2PPPP. There shall be established and set up on the books of the commonwealth a Massachusetts Seafood Marketing Program Fund which shall be administered by the division of marine fisheries. Notwithstanding any general or special law to the contrary, the following monies shall be credited to the fund: (i) a portion of the monies collected from the sale of commercial harvester and dealer permits issued by the division pursuant to chapter 130 in an amount to be determined by the director of marine fisheries not to exceed \$250,000 per fiscal year; (ii) any appropriations, grants, gifts or other monies authorized by the general court or other parties and specifically designated to be credited to the fund; and (iii) any income derived from the investment of amounts credited to the fund. All amounts credited to the fund shall be used without further appropriation for the purpose of developing and administering the seafood marketing program established in section 23 of chapter 21A; provided, however, that program expenditures shall be made in consultation with the department of fish and

game and the division and shall be consistent with any program priorities identified by the steering committee established pursuant to said section 23 of said chapter 21A. No expenditure from the fund shall cause the fund to be in deficiency at the close of a fiscal year. Monies deposited in the fund that are unexpended at the end of the fiscal year shall not revert to the General Fund and shall be available for expenditure in the subsequent year. The fund shall be exempt from the indirect and fringe benefits that would otherwise be assessed pursuant to this chapter.

SECTION 37. Chapter 40 of the General Laws is hereby amended by striking out section 59, as so appearing, and inserting in place thereof the following section:-

Section 59. Notwithstanding any general or special law to the contrary, any city or town by vote of its town meeting, town council, or city council with the approval of the mayor where required by law, on its own behalf or in conjunction with one or more cities or towns, and pursuant to regulations issued by the economic assistance coordinating council established under section 3B of chapter 23A, may adopt and execute a tax increment financing agreement hereinafter referred to as a TIF agreement, and do any and all things necessary thereto; provided, however, that the TIF agreement:

(i) includes a description of the parcels to be included in the agreement; provided, however, that the parcels are wholly within an economic target area or an area presenting exceptional opportunities for increased economic development, as defined by section 3D of chapter 23A and as may be defined further by regulations adopted by the economic assistance coordinating council; provided, further, that in the case of a TIF area that includes parcels located in one or more city or towns, the areas included in the TIF agreement shall be contiguous areas of such cities or towns;

(ii) describes in detail all construction and construction-related activity, public and private, contemplated for such TIF agreement as of the date of adoption of the TIF agreement; provided, however, that in the case of public construction as aforesaid, the TIF agreement shall include a detailed projection of the costs thereof and a betterment schedule for the defrayal of such costs; provided, further, that the TIF agreement shall provide that no costs of such public constructions shall be recovered through betterments or special assessments imposed on any party which has not executed an agreement in accordance with the provisions of clause (v); and provided, further, that in the case of private construction as aforesaid, the TIF agreement shall include the types of industrial and commercial developments which are

projected to occur within such TIF area, with documentary evidence of the level of commitment therefore, including but not limited to architectural plans and specifications as required by said regulations;

(iii) authorizes tax increment exemptions from property taxes, under clause 51 of section 5 of chapter 59, for a specified term not to exceed 20 years, for any parcel of real property which is included in a TIF agreement; provided, however, that the TIF agreement shall specify the level of the exemptions expressed as exemption percentages, not to exceed 100 per cent to be used in calculating the exemptions for the parcel, and for personal property situated on that parcel, as provided under said clause 51 of said section 5 of said chapter 59; provided, further, that the exemption for each parcel of real property shall be calculated using an adjustment factor for each fiscal year of the specified term equal to the product of the inflation factors for each fiscal year since the parcel first became eligible for an exemption under this clause; provided, further that the inflation factor for each fiscal year shall be a ratio;

(a) the numerator of which shall be the total assessed value of all parcels of commercial and industrial real estate that are assessed at full and fair cash value for the current fiscal year minus the new growth adjustment for the current fiscal year attributable to the commercial and industrial real estate as determined by the commissioner of revenue under subsection (f) of section 21C of chapter 59; and

(b) the denominator of which shall be the total assessed value for the preceding fiscal year of all the parcels included in the numerator; provided, however, that the ratio shall not be less than 1;

(iv) establishes a maximum percentage of the costs of any public construction, referenced in clause (ii) and initiated subsequent to the adoption of the TIF agreement, that can be recovered through betterments or special assessments against any parcel of real property eligible for tax increment exemptions from property taxes pursuant to clause (iii) during the period of such parcel's eligibility for exemption from annual property taxes pursuant to clause 51 of section 5 of chapter 59, notwithstanding the provisions of chapter 80 or any other general or special law authorizing the imposition of betterments or special assessments;

(v) includes: (a) all material representations of the parties which served as the basis for the descriptions contained in the TIF agreement in accordance with the provisions of clause (ii); (b) a detailed recitation of the tax increment exemptions and the maximum percentage of the cost of public

improvements that can be recovered through betterments or special assessments regarding such parcel of real property pursuant to clauses (iii) and (iv); (c) a detailed recitation of all other benefits and responsibilities inuring to and assumed by the parties to such agreement; and (d) a provision that such agreement shall be binding upon subsequent owners of such parcel of real property;

(vi) delegates to one board, agency or officer of the city or town the authority to execute the agreement in accordance with the provisions of clause (v);

(vii) is certified as an approved TIF agreement by the economic assistance coordinating council pursuant to section 3F of chapter 23A and regulations adopted by said council; provided, however, that the economic assistance coordinating council shall certify in its vote that the TIF agreement is consistent with the requirements of this section and section 3F of chapter 23A, and will further the public purpose of encouraging increased industrial and commercial activity in the commonwealth;

(viii) requires of an owner of a parcel pursuant to clause (v) to submit to the city or town clerk and the economic assistance coordinating council a report detailing the status of the construction laid out in the agreement; the current value of the property; and the number of jobs created to date as a result of the agreement; provided, however, that a report shall be filed every two years for the term of the tax increment exemption allowed under clause 51 of section 5 of chapter 59; and provided further, that a final report shall be filed in the final year of the exemption.

The board, agency or officer of the city or town authorized pursuant to clause (vi) to execute agreements shall forward to the board of assessors a copy of each approved TIF agreement, together with a list of the parcels included therein.

SECTION 38. Section 6D of chapter 40J of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by adding the following subsection:-

(f) The institute shall identify companies and organizations that are engaged in the development of emerging new technologies associated with health information technology, including web-based and personalized care delivery. The institute shall promote the growth and development of such companies and organizations by supporting the formation of regional health information technology clusters, coordinating the promotion and dissemination of information regarding such companies and organizations, identifying and

addressing obstacles to the growth of such companies and organizations and helping to identify alternative funding sources for such companies and organizations for the implementation of their business and marketing plans.

SECTION 39. Said chapter 40J is hereby further amended by inserting after section 6E1/2 the following section:-

Section 6H. There shall be established and set up on the books of the corporation a Big Data Innovation and Workforce Fund. There shall be credited to the fund the proceeds of any bonds or notes of the commonwealth issued for the purpose of the fund and any appropriations designated by the general court. The corporation shall hold the fund in an account separate from other funds, including other funds established under this chapter. Amounts credited to the fund shall be available for expenditure by the corporation without further appropriation for all activities consistent with this section and which support the purposes specified in this section as the corporation may determine are appropriate including, without limitation, grants, contracts and loans. Amounts credited to the fund shall be expended or applied only with the approval of the executive director of the corporation upon consultation with the director of the John Adams Innovation Institute. Amounts credited to the fund shall be used to promote the use of big data, open data and analytics by including, but not limited to: (i) bringing together academia, industry, public sector and private sector organizations to make recommendations regarding how to educate and prepare a workforce for careers in big data including, but not limited to, through continuing education programs, advanced degree programs and community college and science, technology, engineering and math, or STEM, courses to close the skills gap; (ii) providing access to tools and technology to enable academia and industry to analyze open data sets to help identify and solve problems in transportation, public health, energy and other areas of public policy concern and to support economic development; (iii) providing challenge grants that enable departments, agencies and instrumentalities of the commonwealth that utilize big data to solve public policy concerns and to support economic development; and (iv) supporting the development of big data at the Venture Development Center at the University of Massachusetts at Boston. The corporation shall support efforts to develop policies and guidelines to safeguard personally identifiable information.

SECTION 40. Subsection (a) of section 4 of chapter 40V of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by striking out clause (ii).

SECTION 41. Paragraph (1) of subsection (g) of section 6 of chapter 62 of the General Laws, as so appearing, is hereby amended by striking out the first paragraph and inserting in place thereof the following paragraph:-

A credit shall be allowed against the tax liability imposed by this chapter, to the extent authorized by the economic assistance coordinating council established in section 3B of chapter 23A, up to an amount equal to 50 per cent of such liability in any taxable year; provided, however, that the 50 per cent limitation shall not apply where the credit is refundable under paragraph (5): (i) for certified expansion projects and certified enhanced expansion projects, as defined in sections 3A and 3F of said chapter 23A, an amount up to 10 per cent, (ii) for certified manufacturing retention projects, as defined in said sections 3A and 3F of said chapter 23A, an amount up to 40 per cent of the cost of property that would qualify for the credit allowed by section 31A of chapter 63 if the property were purchased by a manufacturing corporation or a business corporation engaged primarily in research and development and used exclusively in a certified project as defined in said sections 3A and 3F of said chapter 23A; and, (iii) for certified job creation projects, as defined in said sections 3A and 3F of said chapter 23A, an amount up to \$1,000 per job created, or up to \$5,000 per job created in a gateway municipality as defined by section 3A of chapter 23A or within a city or town whose average seasonally adjusted unemployment rate, as reported by the executive office of labor and workforce development, is higher than the average seasonally adjusted unemployment rate of the commonwealth; provided, however, that the total award per project shall be no more than \$1,000,000; and further provided that a credit under this clause (iii) shall be allowed only for the year subsequent to that in which the jobs are created. A lessee may be eligible for a credit pursuant to this subsection for real property leased pursuant to an operating lease. Notwithstanding any contrary provisions in section 3F of chapter 23A, if such property is disposed of or ceases to be in qualified use within the meaning of section 31A or ceases to be used exclusively in a certified project before the end of the certified project's certification period, or if a project's certification is revoked, the recapture provisions of subsection (e) of section 31A shall apply; the revocation shall take effect on the first day of the tax year in which a material variance or material misrepresentation occurred as determined by the EACC. If such property is disposed of after the certified project's certification period but before the end of such property's useful life, the recapture provisions of subsection (e) of section

31A shall apply. The expiration of a certified project's certification shall not require the application of the recapture provisions of subsection (e) of section 31A.

SECTION 42. The third paragraph of subsection (g) of said section 6 of said chapter 62, as so appearing, is hereby amended by striking out the fourth sentence and inserting in place thereof the following sentence:- To the extent applicable, paragraph (2) of section 3F of said chapter 23A shall apply to tax benefits awarded under this section.

SECTION 43. Said subsection (g) of said section 6 of said chapter 62, as so appearing, is hereby further amended by striking out paragraph (2) and inserting in place thereof the following paragraph:-

(2) Any taxpayer entitled to a credit under this subsection for any taxable year may, to the extent authorized by the economic assistance coordinating council established in section 3B of chapter 23A, carry over and apply to the tax for any one or more of the next succeeding ten taxable years, the portion, as reduced from year to year, of those credits which exceed the tax for the taxable year; provided, however, that in no event shall the taxpayer apply the credit to the tax for any taxable year beginning more than five years after the certified project or economic opportunity area ceases to qualify as such under the provisions of chapter 23A. Notwithstanding the foregoing, the EACC may limit or restrict carry-over of credits as set forth in paragraph (5) of section 3F of said chapter 23A.

SECTION 44. Said subsection (g) of said section 6 of said chapter 62, as so appearing, is hereby further amended by striking out paragraph (5) and inserting in place thereof the following paragraph:-

(5) If a credit allowed under clauses (ii) and (iii) of paragraph 1 for a certified manufacturing retention project or a certified job creation project exceeds the tax otherwise due under this chapter, 100 per cent of the balance of such credit may, at the option of the taxpayer and to the extent authorized by the economic assistance coordinating council, be refundable to the taxpayer. Such refund shall be for the taxable year in which the qualified property giving rise to that credit is placed in service, in the case of a manufacturing retention project, or for the taxable year subsequent to the year in which the required jobs are added, in the case of a job creation project. If such credit balance is refunded to the taxpayer, the credit carryover provisions of paragraph (2) shall not apply.

SECTION 45. Said section 6 of said chapter 62, as so appearing, is hereby further amended by striking out, in line 843, the figure "\$5,000,000" and inserting in place thereof the following figure:- \$10,000,000.

SECTION 46. Said section 6 of said chapter 62 is hereby further amended by striking out, the figure "\$10,000,000", inserted by section 45, and inserting in place thereof the following figure:- \$5,000,000.

SECTION 47. Said section 6 of said chapter 62, as so appearing, is hereby further amended by striking out, in line 848, the figure "\$5,000,000" and inserting in place thereof the following figure:- \$10,000,000.

SECTION 48. Said section 6 of said chapter 62 is hereby further amended by striking out the figure "\$10,000,000", inserted by section 47, and inserting in place thereof the following figure:- \$5,000,000.

SECTION 49. Section 6 of chapter 62, as so appearing, is hereby amended by striking out, in line 875, the figure "\$25,000,000" and inserting in place thereof the following figure:- \$30,000,000.

SECTION 49A. Said section 6, of said chapter 62 is hereby further amended by striking out the figure "\$30,000,000", inserted by section 49, and inserting in place thereof the following figure:- \$25,000,000.

SECTION 50. Said section 6 of said chapter 62, as most recently amended by section 54 of chapter 38 of the acts of 2013, is hereby further amended by adding the following subsection:-

(s) (1) A taxpayer primarily engaged in agriculture or farming, as defined in section 1A of chapter 128, on land zoned pursuant to section 3 of chapter 40A or engaged in commercial fishing, which shall include only those landing a minimum of 5,000 pounds of fish per year and possessing either a state or federal fishing permit shall be allowed a credit as provided in this paragraph against the tax liability imposed by this chapter. The amount of the credit shall be 3 per cent of the cost or other basis for federal income tax purposes of qualifying property acquired, constructed, reconstructed or erected during the taxable year after deduction therefrom of any federally authorized tax credit taken with respect to the property. "Qualifying property" shall be tangible personal property and other tangible property, including buildings and structural components of buildings: (i) acquired by purchase as defined in 26 U.S.C. § 179(d), as amended and in effect for the taxable year; (ii) used solely in agriculture, farming or fishing; (iii) not taxable pursuant to chapter 60A; (iv) used by the taxpayer in the commonwealth; (v) situated in the commonwealth on the last day of the taxable



year; and (vi) depreciable under 26 U.S.C. § 167 and with a useful life of at least 4 years.

(2) A taxpayer primarily engaged in agriculture or farming, as defined in said section 1A of said chapter 128, on land zoned pursuant to said section 3 of said chapter 40A or in commercial fishing, which shall include only those landing a minimum of 5,000 pounds of fish per year and possessing either a state or federal fishing permit shall be allowed a credit as provided in this paragraph against the tax liability imposed by this chapter. The amount of the credit shall be 3 per cent of the lessor's adjusted basis in qualifying property for federal income tax purposes at the beginning of the lease term, multiplied by a fraction, the numerator of which shall be the number of days of the taxable year during which the lessee leases the qualifying property and the denominator of which shall be the number of days in the useful life of the property. "Useful life" shall be the same as that used by the lessor for depreciation purposes when computing federal income tax liability. "Operating lease" shall be any contract or agreement to lease or rent or for a license to use qualifying property. "Qualifying property" shall be tangible personal property and other personal property, including buildings and structural components of buildings: (i) leased, and not a purchase as defined under 26 U.S.C. § 179(d), as amended and in effect for the taxable year; (ii) used solely in agriculture, farming or fishing; (iii) not taxable under chapter 60A; (iv) used by the lessee in the commonwealth; (v) situated in the commonwealth throughout the entire lease term; and (vi) depreciable by the lessor under 26 U.S.C. § 167 and with a useful life of at least 4 years. The credit shall not be available to a lessee if the lessor has previously received a credit with respect to the leased tangible personal property.

(3) The commissioner shall by regulation require documentation of the lessor and lessee to substantiate a credit claimed pursuant to paragraph (2).

(4) A taxpayer shall not receive a credit under paragraphs (1) or (2) with respect to tangible personal property and other tangible property, including buildings and structural components of buildings, which it leases as a lessor. For the purposes of this paragraph, a contract or agreement to lease or rent or for a license to use such property shall be considered a lease. This paragraph shall not apply to equine-based businesses where care and boarding of horses is a function of the agricultural activity.

(5) With respect to property that is disposed of or ceases to be in qualified use prior to the end of the taxable year in which the credit is to

be taken, the amount of the credit shall be that portion of the credit provided for in paragraphs (1) or (2) which represents the ratio which the months of qualified use bear to the months of useful life. If property on which credit has been taken is disposed of or ceases to be in qualified use prior to the end of its useful life, the difference between the credit taken and the credit allowed for actual use must be added back as additional taxes due in the year of disposition; provided, however, that if the property is disposed of or ceases to be in qualified use after it has been in qualified use for more than 12 consecutive years, it shall not be necessary to add back the credit as provided in this subsection. The amount of credit allowed for actual use shall be determined by multiplying the original credit by the ratio which the months of qualified use bear to the months of useful life. For the purposes of this subsection, "useful life of property" shall be the same as that used by the individual for depreciation purposes.

(6) A taxpayer entitled to a credit for any taxable year in accordance with paragraphs (1) to (5), inclusive, may carry over and apply to its tax liability imposed by this chapter for any 1 or more of the next succeeding 3 taxable years the portion, as reduced from year to year, of its credit which exceeds its tax liability imposed by this chapter for the taxable year.

SECTION 51. Said section 6 of said chapter 62, as appearing in the 2012 Official Edition, is hereby further amended by adding the following subsection:-

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

"Business", a profession, sole proprietorship, trade partnership, corporation, general partnership, limited liability company, limited partnership, joint venture, business trust, public benefit corporation, non-profit entity or other business entity.

"Gateway municipality", a gateway municipality as defined in section 3A of chapter 23A.

"Qualifying business", a business which: (a) has its principal place of business in the commonwealth; (b) has at least 50 per cent of its employees located in the business's principal place of business; (c) has a fully developed business plan that includes all appropriate long-term and short-term forecasts and contingencies of business operations, including research and development, profit, loss and cash flow projections and details of angel investor funding; (d) employs 20 or fewer full-time employees at the time of the taxpayer investor's initial qualifying investment as provided for in

paragraph (2); (e) has a federal tax identification number; and (f) has gross revenues equal to or less than \$500,000 in the fiscal year prior to eligibility.

"Qualifying investment", a monetary investment that is at risk and not secured or guaranteed; provided, however, that a "qualifying investment" shall not include venture capital funds, hedge funds and commodity funds with institutional investors or investments in a business involved in retail, real estate, professional services, gaming or financial services.

"Taxpayer investor", accredited investors, as defined by the United States Securities and Exchange Commission pursuant to section 2(15)(ii) of the Securities Act of 1933, 15 U.S.C. 77b(15)(ii) and who is not the principal owner of the qualifying business who is involved as a full-time professional activity.

(2) A taxpayer investor who makes a qualifying investment in a qualifying business shall be allowed a credit against the taxes imposed by this chapter in an amount equal to 20 per cent of the amount of the taxpayer's qualifying investment. A taxpayer investor who makes a qualifying investment in a qualifying business with its principal place of business located in a gateway municipality shall be allowed a credit against the taxes imposed by this chapter in an amount equal to 30 per cent of the amount of the taxpayer's qualifying investment. Taxpayer investors may invest up to \$125,000 per qualifying business per year with a \$250,000 maximum for each qualifying business. The total of all tax credits available to a taxpayer investor under this subsection and section 38GG of chapter 63 shall not exceed \$50,000 in any 1 tax year.

(3) Qualifying investments may be used by a qualifying business for the following purposes: (a) capital improvements; (b) plant equipment; (c) research and development; and (d) working capital. Qualifying investments shall not be used to pay dividends, fund or repay shareholders' loans, redeem shares, repay debt or pay wages or other benefits of the taxpayer investor.

(4) The credits allowed under paragraph (2) may be taken against income tax due in either the tax year of the initial investment or in any of the 3 subsequent taxable years. Any amount of the tax credit that exceeds the tax due for a taxable year may be carried forward by the taxpayer investor to any of the 3 subsequent taxable years. If the qualifying business ceases to have its principal place of business in the commonwealth within such 3 year period, the taxpayer investor shall not claim any further credits and shall repay the total amount of credits claimed to the commonwealth.

(5) The commissioner of revenue in consultation with the executive office of housing and economic development shall authorize annually for the 4-year period beginning January 1, 2015 and ending December 31, 2018, pursuant to this subsection together with said section 38GG of said chapter 63, an amount not to exceed \$5,000,000 per year for the credits allowed.

(6) The executive office of housing and economic development in consultation with the commissioner of revenue shall authorize, administer and determine eligibility for this tax credit and allocate the credit in accordance with the standards and requirements as set forth in regulations promulgated pursuant to this subsection. The executive office of housing and economic development shall allocate the total available tax credit among as many qualified commonwealth businesses as fiscally feasible with the goal of creating and maintaining jobs in the commonwealth.

(7) The commissioner of revenue and the executive office of housing and economic development shall promulgate regulations necessary to carry out this subsection.

SECTION 52. Said section 6 of said chapter 62, as so appearing, is hereby further amended by adding the following subsection:-

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

"Advertising and public relations expenditure", costs incurred within the commonwealth by an eligible theater production for goods or services related to the marketing, public relations, creation and placement of print, electronic, television, billboards and other forms of advertising to promote the eligible theater production.

"Broadway tour launch", a live stage production that, in its original or adaptive version, shall be performed in a qualified production facility and opens its United States tour the commonwealth.

"Eligible theater production", a live stage musical or theatrical production or tour being presented in a qualified production facility that shall be either: (a) a pre-Broadway production; (b) a pre Off-Broadway production; or (c) a Broadway tour launch and shall be doing business with a commonwealth-based theater venue, theater company, theater presenter or producer.

"Eligible theater production certificate", a certificate issued by the office certifying that the production shall be an eligible theater production which meets the requirements of this subsection.

"Office", the office of travel and tourism.

"Payroll", salaries, wages, fees and other compensation including related benefits for services performed and costs incurred within the commonwealth; provided, however, that "payroll" shall be limited to the first \$100,000 paid to or received on behalf of each employee of an eligible theater production in each taxable year.

"Pre-Broadway production", a live stage production that, in its original or adaptive version, shall be performed in a qualified production facility and has a presentation scheduled for New York City's Broadway theater district within 12 months of its presentation in the commonwealth.

"Pre-Off Broadway production", a live stage production that, in its original or adaptive version, shall be performed in a qualified production facility and has a presentation scheduled for New York City's Off-Broadway theater district within 12 months of its presentation in the commonwealth.

"Production and performance expenditures", a contemporaneous exchange of cash or cash equivalent for goods or services related to development, production, performance or operating expenditures incurred within the commonwealth by an applicant on behalf of an eligible theater production including, but not limited to, expenditures for design, construction and operation, including sets, special and visual effects, costumes, wardrobes, make-up and accessories, sound, lighting and staging, payroll, advertising and public relations expenditures, facility costs, rentals, per diems, accommodations and other related costs.

"Qualified production facility", a facility located within the commonwealth in which live theatrical productions are or are intended to be exclusively presented and which contains at least 1 stage, a seating capacity of 600 or more seats and dressing rooms, storage areas and other ancillary amenities necessary for the presentation of an eligible theater production.

(2) There shall be a live theater tax credit under which a taxpayer engaged in the production of an eligible theater production may be eligible. The credit shall support the expansion of pre-Broadway and pre-Off Broadway live theater and Broadway tour launches and promote the development and growth of live theater in the commonwealth.

(3) A taxpayer that receives an eligible theater production certificate shall be allowed a tax credit equal 25 per cent of the total production and performance expenditures for the eligible theater production, when the total production budget of the eligible theater production is equal to or greater than \$100,000; provided, however, that such credits shall only be allowable for production costs certified by the commissioner and directly attributable

to activities in the commonwealth; and provided further, that no amount of state funds, state loans or state guaranteed loans received by the taxpayer shall be included to calculate any costs, budget or credits pursuant to this subsection.

(4) The total cumulative value of the tax credit authorized pursuant to this subsection and section 38HH of chapter 63 shall not exceed \$3,000,000 annually.

(5) The tax credit authorized pursuant to this subsection shall be allowed against the taxes due for the taxable year in which the credit is earned. Any amount of the credit that exceeds the taxes due for a taxable year may be carried forward by the taxpayer for not more than 5 subsequent taxable years, as reduced from year to year.

(6) Credits allowed to any pass-through tax entity shall be passed through respectively to persons designated as partners, members or owners of such entities on a pro rata basis or pursuant to an executed agreement among such persons documenting an alternate distribution method without regard to their sharing of other tax or economic attributes of such entity.

(7) (i) All or any portion of the tax credits issued in accordance with this subsection may be transferred, sold or assigned to other taxpayers with a tax liability under this chapter or chapter 63. Any tax credit that is transferred, sold or assigned and taken against taxes imposed by this chapter or said chapter 63 shall not be refundable. Any amount of the tax credit that exceeds the tax due for a taxable year may be carried forward by the transferee, buyer or assignee to any of the 5 subsequent taxable years from which a certificate is initially issued by the department of revenue.

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

(8) (i) Prior to the debut performance of, an applicant for the tax credit authorized by this subsection shall properly prepare, sign and submit

to the office an application for initial certification of the theater production. The application shall be in such form as the office in consultation with the department of revenue shall prescribe and shall require the submission of such information and data as the office considers reasonably necessary for the proper evaluation and administration of the application, including, but not limited to, information about the applicant, the applicant's business partners, the eligible theater production for which an initial theater production certification is being sought, the qualified production facility in which the production will be presented and any plans to present the production in New York City's Broadway or Off-Broadway theater districts. The office shall review the completed application and determine whether the production: (A) shall be presented in a qualified production facility; (B) is a pre-Broadway, pre-Off Broadway or Broadway tour launch production; and (C) meets any other criteria the office may reasonably require for an initial theater production certification.

(ii) If the initial certification is granted, the office shall issue a notice of initial certification of the eligible theater production to the applicant and to the commissioner. The notice shall contain, at a minimum: (A) a unique identification number; (B) a clear explanation that such notice provides only an initial certification, with final certification as an eligible theater production conditional upon further review; and (C) a clear explanation that the notice does not grant or convey any benefit, including, but not limited to, the tax credit authorized by this subsection.

(9)(i) Upon completion of an eligible theater production which has received an initial certification pursuant to paragraph (9), an applicant shall properly prepare, sign and submit to the office a final application for an eligible theater production certificate. The final application shall, at a minimum, contain a cost report and an accountant's certification, which shall be a certification of the accuracy of all information included in the cost report, signed by an individual authorized to engage in the practice of public accountancy in the commonwealth. If the office determines that the production is in fact an eligible theater production and meets all other requirements of this subsection for an eligible theater production certificate, it shall forward a copy of such certificate, along with the final application, to the commissioner.

(ii) The commissioner shall review the office's awarding of an eligible theater production certificate pursuant to clause (i). Upon approval of said certificate, the commissioner shall certify those production and performance

expenditures for which the applicant may receive the tax credit pursuant to this subsection, and calculate the amount of said credit. The commissioner shall then issue to the applicant: (A) an eligible theater production certificate, and (B) a certificate stating the amount of the tax credit allowed pursuant to this subsection, each of which shall reference the unique identification number issued pursuant to paragraph (8). The commissioner may rely, without independent investigation, upon the accountant's certification for the purposes of confirming the accuracy of the information provided in the cost report and calculating the amount of said credit.

(10) (i) An eligible theater production certificate may be revoked by the office, after an independent investigation and determination that representations made by an applicant in either the initial certification process or final certification process are materially at variance with the conduct of the applicant following certification pursuant to paragraph (8) or (9).

(ii) Revocation shall take effect on the first day of the taxable year in which the office determines that a material variance commenced. The commissioner shall, as of the effective date of the revocation, disallow any credit allowed pursuant to this subsection. The amount of any credit improperly provided shall be added back as additional taxes due in the year in which the credit was first allowed; provided, however, that in the event that the credit has been transferred pursuant to paragraph (7), the additional taxes shall be assessed against the original applicant for, and recipient of, the credit and shall not be assessed against any transferee.

(11) The office, in consultation with the commissioner, shall promulgate such rules and regulations in accordance with, and necessary for the administration of, this subsection, which shall include regulations to recapture the value of any tax credit allowed.

SECTION 53. Clause (i) of paragraph (1) of subsection (b) of section 6J of said chapter 62, as appearing in the 2012 Official Edition, is hereby amended by adding the following words:- ; provided, however, that the Massachusetts historical commission shall ensure the award of tax credits pursuant to this section shall allow a taxpayer that acquires a qualified historic structure to receive any tax credits for qualified rehabilitation expenditures previously awarded to the transferor of the qualified historic structure if: (A) the rehabilitation was not placed in service by the transferor; (B) no credit has been claimed by anyone other than the acquiring taxpayer as verified by the department of revenue to the commission; (C) the



taxpayer completes the rehabilitation and obtains certification as provided in this section; and (D) the taxpayer conforms with all other requirements of this section; and provided further, that in the case of a multi-phase project, tax credits may be transferred for any phase that meets the criteria in subclauses (A) to (D), inclusive.

SECTION 54. Chapter 63 of the General Laws is hereby amended by striking out section 38M, as so appearing, and inserting in place thereof the following section:-

Section 38M. (a)(1) A business corporation shall be allowed a credit against its excise due under this chapter equal to the sum of 10 per cent of the excess, if any, of the qualified research expenses for the taxable year over the base amount and 15 per cent of the basic research payments determined under subsection (e)(1)(A) of section 41 of the federal Internal Revenue Code.

(2) Other than as provided in paragraph (3), "qualified research expenses", "basic research payment", "credit year" and any other term affecting the calculation of the credit shall, unless the context otherwise requires, have the same meanings as under said section 41 of said Code as amended and in effect on August 12, 1991; provided, however, that the terms shall only apply to expenditures for research conducted in the commonwealth.

(2) For the purposes of this subsection, the "base amount" shall be the product of: (i) the average annual gross receipts of the taxpayer for the 4 taxable years preceding the credit year; and (ii) a fixed-base ratio and the "fixed base ratio" shall be the percentage which the average aggregate qualified research expenses for the taxpayer for the third and fourth taxable years preceding the credit year is of the annual average gross receipts for those years; provided, however, that the fixed base ratio shall not exceed 16 per cent.

In determining the amount of the credit allowable under this section, the commissioner of revenue may aggregate the activities of all corporations that are members of a controlled group of corporations as defined by subsection (f)(1)(A) of said section 41 of said Code. The commissioner also may aggregate the activities of all entities, whether or not incorporated, that are under common control as defined by subsection (f)(1)(B) of said section 41 of said Code.

(b) A business corporation may choose to have the credit determined under this subsection rather than under subsection (a). At the election of the taxpayer for calendar years 2015, 2016 and 2017, the amount of the

taxpayer's credit shall be equal to 5 per cent of the taxpayer's qualified research expenses for the taxable year that exceeds 50 per cent of the taxpayer's average qualified research expenses for the 3 taxable years preceding the taxable year for which the credit is being determined. At the election of the taxpayer for calendar years 2018, 2019 and 2020, the amount of the taxpayer's credit shall be equal to 7 ½ per cent of the taxpayer's average qualified research expenses for the 3 taxable years preceding the taxable year for which the credit is being determined. Beginning in calendar year 2021, the amount of the taxpayer's credit shall be equal to 10 per cent. If the taxpayer did not have qualified research expenses in any 1 of the 3 taxable years preceding the taxable year for which the credit is being determined, the amount of the credit is equal to 5 per cent of the taxpayer's qualified research expense for the taxable year. Under this subsection, "qualified research expenses" and any other terms affecting the calculation of the credit shall, unless the context otherwise requires, have the same meanings as under said section 41 of said Code as amended and in effect on January 1, 2014; provided, however, that the terms shall only apply to expenditures for research conducted in the commonwealth.

(c) For the purposes of section 30, the deduction from gross income that may be taken with respect to any expenditures qualifying for a credit under said section 41 of said Code as amended and in effect on August 12, 1991 shall be based upon its cost less the credit allowable under this section; provided, however, that subsection (c) of section 280C of said Code shall not apply.

(d) The credit allowed under this section for any taxable year shall not reduce the excise to less than the amount due under subsection (b) of section 39, section 67 and under any act in addition thereto.

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

(f) For a corporation filing a combined return of income under section 32B, a credit generated by an individual member corporation under this section shall first be applied against the excise attributable to the

corporation under section 39 subject to the limitations of subsections (d) and (e). An member corporation with an excess research and development credit may apply its excess credit against the excise of another group member to the extent that the other member corporation may use additional credits under the limitations of said subsections (d) and (e). Unused and unexpired credits generated by a member corporation shall be carried over from year to year by the individual corporation that generated the credit. Nothing in this section shall alter paragraph (h) of section 31A.

(g) Any corporation entitled to a credit under this section for any taxable year may carry over and apply to its excise for any 1 or more of the next succeeding 15 taxable years the portion, as reduced from year to year, of its credit which exceeds its excise for the taxable year. Any corporation may carry over and apply to its excise for any subsequent taxable year the portion of those credits, as reduced from year to year, which were not allowed by subsection (e).

(h) The commissioner shall promulgate regulations as necessary to implement this section.

(i) This section shall apply to expenditures incurred on or after January 1, 1991; provided, however, that, in the case of any taxable year which begins before January 1, 1991 and ends before December 31, 1991, the base amount and the qualified organization base period amount with respect to the taxable year shall be the amount that bears the same ratio to the base amount and the qualified organization base period amount for the year, determined without regard to this paragraph, as the number of days in the taxable year on or after January 1, 1991 bears to the total number of days in that taxable year.

(j)(1) The credit allowed by this section, at the election of the taxpayer in accordance with regulations promulgated by the commissioner, may be applied separately with respect to the: (i) qualified research expenses and gross receipts of the taxpayer attributable to defense-related activities; and (ii) qualified research expenses and gross receipts of the taxpayer attributable to other activities.

(2) For the purposes of this subsection, "defense-related activities" shall mean any activity carried out in the commonwealth that relates to the business of researching, developing and producing for sale, pursuant to a contract or subcontract thereof: (i) any arm, ammunition or implement of war designated in the munitions list published pursuant to section 38 of the federal Arms Export Act, 22 U.S.C. § 2778 to the extent that the property

shall be specifically designed, modified or equipped for military purposes; and (ii) equipment for the federal National Aeronautics and Space Administration.

(3) This paragraph shall apply to taxable years beginning on or after January 1, 1995.

(k)(1) As used in this section, the following words shall have the following meanings unless the context clearly requires otherwise:

"Life sciences", advanced and applied sciences that expand the understanding of human physiology and may lead to medical advances or therapeutic applications including, but not limited to, agricultural biotechnology, biogenetics, bioinformatics, biomedical engineering, biopharmaceuticals, biotechnology, chemical synthesis, chemistry technology, diagnostics, genomics, image analysis, marine biology, marine technology, medical devices, nanotechnology, natural product pharmaceuticals, proteomics, regenerative medicine, RNA interference, stem cell research and veterinary science.

"Person", a natural person, corporation, association, partnership or other legal entity.

"Taxpayer", a certified life sciences company or person subject to the taxes imposed by chapters 62, 63, 64H or 64I.

(2) If a credit claimed under this section by a taxpayer exceeds the amount that may otherwise be allowed under this section for a taxable year, 90 per cent of the balance of that credit may, at the option of the taxpayer and to the extent authorized pursuant to the life sciences tax incentive program established in subsection (d) of section 5 of chapter 23I, be refundable to the taxpayer for the taxable year. If the credit balance is refunded to the taxpayer, the credit carryover provisions of paragraph (f) shall not apply.

SECTION 55. Subsection (a) of section 38N of chapter 63, as so appearing, is hereby amended by striking out the first paragraph and inserting in place thereof the following paragraph:-

A corporation subject to tax under this chapter that participates in a certified project, as defined in sections 3A and 3F of chapter 23A, may take a credit against the excise imposed by this chapter to the extent authorized by the economic assistance coordinating council established by section 3B of said chapter 23A, in an amount not to exceed 50 per cent of such liability in a taxable year; provided, however, that the 50 per cent limitation shall not apply if the credit is refundable under subsection (b): (i) for certified

expansion projects and certified enhanced expansion projects, as defined in said sections 3A and 3F of said chapter 23A, an amount up to 10 per cent; (ii) for certified manufacturing retention projects, as defined in said sections 3A and 3F of said chapter 23A, an amount up to 40 per cent of the cost of any property that would qualify for the credit allowed by section 31A if the property were purchased by a manufacturing corporation or a business corporation engaged primarily in research and development and is used exclusively in a certified project, as defined in said sections 3A and 3F of said chapter 23A; and, (iii) for certified job creation projects, as defined in said sections 3A and 3F of said chapter 23A, an amount up to \$1,000 per job created, or up to \$5,000 per job created in a gateway municipality as defined by section 3A of chapter 23A or within a city or town whose average seasonally adjusted unemployment rate, as reported by the executive office of labor and workforce development, is higher than the average seasonally adjusted unemployment rate of the commonwealth; provided, however, that the total award per project shall be no more than \$1,000,000; and further provided that a credit under this clause (iii) shall be allowed only for the year subsequent to that in which the jobs are created. A lessee may be eligible for a credit under this subsection for real property leased under an operating lease.

SECTION 56. Section 38N of chapter 63, as so appearing, is hereby amended by striking out, in line 22, the figure "\$25,000,000" and inserting in place thereof the following figure:- \$30,000,000.

SECTION 56A. Said section 38N of said chapter 63 is hereby further amended by striking out the figure "\$30,000,000", inserted by section 56, and inserting in place thereof the following figure:- \$25,000,000.

SECTION 57. The fourth paragraph of subsection (a) of said section 38N of chapter 63 of the General Laws, as so appearing, is hereby amended by striking out the fourth sentence and inserting in place thereof the following sentence:- To the extent applicable, subsection (2) of section 3F of said chapter 23A shall apply to tax benefits awarded under this section.

SECTION 58. Said section 38N of said chapter 63, as so appearing, is hereby further amended by striking out subsection (b) and inserting in place thereof the following subsection:-

(b) If a credit allowed under clauses (ii) and (iii) of subsection (a) for certified manufacturing retention projects and certified job creation projects exceeds the tax otherwise due under this chapter, 100 per cent of the balance of such credit may, at the option of the taxpayer and to the

extent authorized pursuant to the economic assistance coordinating council, be refundable to the taxpayer for the taxable year in which qualified property giving rise to that credit is placed in service, in the case of a manufacturing retention project, or for the taxable year subsequent to the year in which the required jobs are added, in the case of a job creation project. If such credit balance is refunded to the taxpayer, the credit carryover provisions of subsection (d) shall not apply. The amount of credit eligible to be refunded shall be determined without regard to the limitations in subsections (a) and (c).

SECTION 59. Said chapter 63 is hereby further amended by striking out section 380, as so appearing, and inserting in place thereof the following section:-

Section 380. A corporation whose excise under this chapter is based on net income may, in determining such net income, deduct an amount equal to 10 per cent of the cost of renovating an abandoned building that is either located within an economic target area as defined by section 3A of chapter 23A, or part of a certified project as defined by section 3A of chapter 23A.

SECTION 60. Section 38BB of said chapter 63, as so appearing, is hereby amended by striking out, in line 43, the figure "\$5,000,000" and inserting in place thereof the following figure:- \$10,000,000.

SECTION 61. Said section 38BB of said chapter 63 is hereby amended by striking out the figure \$10,000,000, inserted by section 60, and inserting in place thereof the following figure:- \$5,000,000.

SECTION 62. Said section 38BB of chapter 63, as so appearing, is hereby further amended by striking out, in line 48, the figure \$5,000,000 and inserting in place thereof the following figure:- \$10,000,000.

SECTION 63. Said section 38BB of chapter 63, as so appearing, is hereby further amended by striking out the figure \$10,000,000, inserted by section 62, and inserting in place thereof the following figure:- \$5,000,000.

SECTION 64. Said chapter 63 is hereby further amended by inserting after section 38FF the following section:-

Section 38GG. (a) As used in this subsection, the following words shall, unless the context clearly requires otherwise, have the following meanings:-

"Business", a profession, sole proprietorship, trade partnership, corporation, general partnership, limited liability company, limited partnership, joint venture, business trust, public benefit corporation, non-profit entity or other business entity.

"Gateway municipality", a gateway municipality as defined in section 3A of chapter 23A.

"Qualifying business", a business which: (i) has its principal place of business in the commonwealth; (ii) has at least 50 per cent of its employees located in the business's principal place of business; (iii) has a fully developed business plan that includes all appropriate long and short term forecasts and contingencies of business operations, including research and development, profit, loss and cash flow projections and details of angel investor funding; (iv) employs 20 or fewer full-time employees at the time of the taxpayer investor's initial qualifying investment as provided for in subsection (b); (v) has a federal tax identification number; and (vi) has gross revenues equal to or less than \$500,000 in the fiscal year prior to eligibility.

"Qualifying investment", a monetary investment that is at risk and not secured or guaranteed; provided, however, that a qualifying investment shall not include venture capital funds, hedge funds and commodity funds with institutional investors, or investments in a business involved in retail, real estate, professional services, gaming, or financial services.

"Taxpayer investor", accredited investors, as defined by the United States Securities and Exchange Commission pursuant to section 2(15)(ii) of the Securities Act of 1933, 15 U.S.C. section 77b(15)(ii), and who is not the principal owner of the qualifying business who is involved as a full-time professional activity.

(b) A taxpayer investor who makes a qualifying investment in a qualifying business shall be allowed a credit against the taxes imposed by this chapter in an amount equal to 20 per cent of the amount of the taxpayer's qualifying investment. A taxpayer investor who makes a qualifying investment in a qualifying business with its principal place of business located in a gateway municipality shall be allowed a credit against the taxes imposed by this chapter in an amount equal to 30 per cent of the amount of the taxpayer's qualifying investment. Taxpayer investors may invest up to \$125,000 per qualifying business per year with a \$250,000 maximum for each qualifying business. The total of all tax credits available to a taxpayer investor under this section and subsection (s) of section 6 of chapter 62 shall not exceed \$50,000 in any 1 tax year.

(c) Qualifying investments may be used by a qualifying business for the following purposes: (i) capital improvements; (ii) plant equipment; (iii) research and development; and (iv) working capital. Qualifying investments

shall not be used to: pay dividends, fund or repay shareholders' loans, redeem shares, repay debt, or pay wages or other benefits of the taxpayer investor.

(d) The credits allowed under subsection (b) may be taken against income tax due in either the tax year of the initial investment or in any of the 3 subsequent taxable years. Any amount of the tax credit that exceeds the tax due for a taxable year may be carried forward by the taxpayer investor to any of the 3 subsequent taxable years. If the qualifying business ceases to have its principal place of business in in the commonwealth within such 3 year period, the taxpayer investor shall not claim any further credits and shall repay the total amount of credits claimed to the commonwealth.

(e) The commissioner of revenue, in consultation with the executive office of housing and economic development, shall authorize annually, for the 4 year period beginning January 1, 2015, and ending December 31, 2018, under this section together with subsection (s) of section 6 of chapter 62, an amount not to exceed \$5,000,000 per year for the credits allowed.

(f) The executive office of housing and economic development, in consultation with the commissioner of revenue, shall authorize, administer and determine eligibility for the tax credit and allocate the credit in accordance with the standards and requirements as set forth in regulations promulgated pursuant to this section. The executive office of housing and economic development shall allocate the total available tax credit among as many qualified commonwealth businesses as fiscally feasible with the goal of creating and maintaining jobs in the commonwealth.

(g) The commissioner of revenue and the executive office of housing and economic development shall prescribe regulations necessary to carry out this subsection.

SECTION 65. Said chapter 63 is hereby further amended by inserting after section 38GG the following section:-

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

"Advertising and public relations expenditures", costs incurred within the commonwealth by an eligible theater production for goods or services related to the marketing, public relations, creation and placement of print, electronic, television, billboards and other forms of advertising to promote the eligible theater production.



"Broadway tour launch", a live stage production that, in its original or adaptive version, is performed in a qualified production facility and opens its United States tour in the commonwealth.

"Eligible theater production", a live stage musical or theatrical production or tour being presented in a qualified production facility that is either: (a) a pre-Broadway production, (b) a pre-Off-Broadway production, or (c) a Broadway tour launch; and is doing business with a commonwealth-based theater venue, theater company, theater presenter or producer.

"Eligible theater production certificate", a certificate issued by the office certifying that the production is an eligible theater production, which meets the requirements of this section.

"Office", the Massachusetts office of travel and tourism.

"Payroll", salaries, wages, fees and other compensation including related benefits for services performed and costs incurred within the commonwealth; provided further, that "payroll" shall be limited to the first \$100,000 paid to or received on behalf of each employee of an eligible theater production in each taxable year.

"Pre-Broadway production", a live stage production that, in its original or adaptive version, is performed in a qualified production facility and has a presentation scheduled for the city of New York City's Broadway theater district within 12 months of its presentation in the commonwealth.

"Pre-Off Broadway production", a live stage production that, in its original or adaptive version, is performed in a qualified production facility and has a presentation scheduled for New York City's Off-Broadway theater district within 12 months of its presentation in the commonwealth.

"Production and performance expenditures", a contemporaneous exchange of cash or cash equivalent for goods or services related to development, production, performance or operating expenditures incurred within the commonwealth by an applicant on behalf of an eligible theater production, including, but not limited to, expenditures for design, construction and operation, including sets, special and visual effects, costumes, wardrobes, make-up and accessories, sound, lighting and staging, payroll, advertising and public relations expenditures, facility costs, rentals, per diems, accommodations and other related costs.

"Qualified production facility", a facility located within the commonwealth, in which live theatrical productions are, or are intended to be, exclusively presented, and which contains at least 1 stage, a seating capacity of 600 or more seats, and dressing rooms, storage areas and other

ancillary amenities necessary for the presentation of an eligible theater production.

(b) There shall be established a live theater tax credit for which a taxpayer engaged in the production of an eligible theater production may be eligible. The purpose of the credit shall be to support the expansion of pre-Broadway and pre-Off Broadway live theater and Broadway tour launches and to promote the development and growth of live theater in the commonwealth.

(c) A taxpayer that receives an eligible theater production certificate shall be allowed a tax credit equal to 25 per cent of the total production and performance expenditures for the eligible theater production, when the total production budget of the eligible theater production is equal to or greater than \$100,000; provided, that such credits shall only be allowable for production costs certified by the commissioner and directly attributable to activities in the commonwealth; and provided further, that no amount of state funds, state loans or state guaranteed loans received by the taxpayer shall be included for the purposes of calculating any costs, budget or credits pursuant to this section.

(d) The total cumulative value of the tax credit authorized pursuant to this section and subsection (t) of section 6 of chapter 62 shall not exceed \$3,000,000 annually.

(e) The tax credit authorized pursuant to this section shall be allowed against the taxes due for the taxable year in which the credit is earned. Any amount of the credit that exceeds the taxes due for a taxable year may be carried forward by the taxpayer for not more than 5 subsequent taxable years, as reduced from year to year.

(f) Credits allowed to any pass-through tax entity shall be passed through respectively to persons designated as partners, members or owners of such entities on a pro rata basis or pursuant to an executed agreement among such persons documenting an alternate distribution method without regard to their sharing of other tax or economic attributes of such entity.

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

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

(h) (1) Prior to the debut performance of an eligible theater production, an applicant for the tax credit authorized by this section shall properly prepare, sign and submit to the office an application for initial certification of the theater production. The application shall be in such form as the office, in consultation with the department of revenue, shall prescribe, and shall require the submission of such information and data as the office deems reasonably necessary for the proper evaluation and administration of the application, including, but not limited to, information about the applicant, the applicant's business partners, the eligible theater production for which an initial theater production certification is being sought, the qualified production facility in which the production will be presented and any plans to present the production in New York City's Broadway or Off-Broadway theater districts. The office shall review the completed application and determine whether the production: (i) will be presented in a qualified production facility; (ii) is a pre-Broadway, pre-Off Broadway or Broadway tour launch production; and (iii) meets any other criteria the office may reasonably require for an initial theater production certification.

(2) If the initial certification is granted, the office shall issue a notice of initial certification of the eligible theater production to the applicant and to the commissioner. The notice shall contain, at a minimum: (i) a unique identification number; (ii) a clear explanation that such notice provides only an initial certification, with final certification as an eligible theater production conditional upon further review; and (iii) a clear explanation that the notice does not grant or convey any benefit, including, but not limited to, the tax credit authorized by this section.

(i) (1) Upon completion of an eligible theater production which has received an initial certification pursuant to subsection (h), an applicant shall properly prepare, sign and submit to the office a final application for an eligible theater production certificate. The final application shall, at a minimum, contain a cost report and an accountant's certification, which shall be a certification of the accuracy of all information included in the cost report, signed by an individual authorized to engage in the practice of public accountancy in the commonwealth. If the office determines that the production is in fact an eligible theater production and meets all other requirements of this subsection for an eligible theater production certificate, it shall forward a copy of such certificate, along with the final application, to the commissioner.

(2) The commissioner shall review the office's awarding of an eligible production certificate pursuant to paragraph (1). Upon approval of said certificate, the commissioner shall certify those production and performance expenditures for which the applicant may receive the tax credit pursuant to this subsection, and calculate the amount of said credit. The commissioner shall then issue to the applicant: (i) an eligible theater production certificate, and (ii) a certificate stating the amount of the tax credit allowed pursuant to this section, each of which shall reference the unique identification number issued pursuant to subsection (i). The commissioner may rely, without independent investigation, upon the accountant's certification for the purposes of confirming the accuracy of the information provided in the cost report and calculating the amount of said credit.

(j) (1) An eligible theater production certificate may be revoked by the office, after an independent investigation and determination that representations made by an applicant in either the initial certification process or final certification process are materially at variance with the conduct of the applicant following certification pursuant to subsection (h) or (i).

(2) Revocation shall take effect on the first day of the taxable year in which the office determines that a material variance commenced. The commissioner shall, as of the effective date of the revocation, disallow any credit allowed pursuant to this subsection. The amount of any credit improperly provided shall be added back as additional taxes due in the year in which the credit was first allowed; provided, however, that in the event that the credit has been transferred pursuant to subsection (g), the

additional taxes shall be assessed against the original applicant for, and recipient of, the credit and shall not be assessed against any transferee.

(k) The office, in consultation with the commissioner, shall promulgate such rules and regulations in accordance with, and necessary for the administration of, this subsection, which shall include regulations to recapture the value of any tax credit allowed.

(l) The credit authorized by this section shall only be allowed against the tax liability of a corporation that is included in a consolidated return which qualifies for the credit. The credit authorized by this section shall not be allowable against the tax liability of other corporations that may join in the filing of a consolidated tax return; provided, however, that in the case of a corporation that files a consolidated return with 1 or more other corporations with operations in the commonwealth, the credit may be included in a consolidated return with respect to such corporations with operations in the commonwealth only.

SECTION 66. Section 42B of said chapter 63, as appearing in the 2012 Official Edition, is hereby amended by adding the following subsection:-

(d) For the purposes of this section, a limited partnership that is not a business corporation but that would otherwise qualify as a research and development corporation under this section may be considered a research and development corporation when all partners are corporations solely for purposes of claiming the exemptions available to research and development corporations under chapters 64H and 64I.

SECTION 67. Chapter 75 of the General Laws is hereby amended by inserting after section 45A the following section:-

Section 45B. (a) There shall be established and set up on the books of the commonwealth an Innovation Commercialization Seed Fund into which shall be credited any appropriations designated by the general court to be credited to the fund and any monies generated for the fund through corporations or nonprofit entities. The fund shall be administered by the Massachusetts Technology Transfer Center established in section 45 which shall make expenditures from the fund without further appropriation to provide for an initial investment through a competitive grant program to researchers and students at the University of Massachusetts and other public and private designated research universities located in the commonwealth who have invented or developed concepts, goods or services that have commercial potential but have not reached the point of commercialization as determined by the center. The center shall determine guidelines for soliciting

proposals. Not less than 50 per cent of the funds under this section shall be reserved for award over the term of each authorization or appropriation, subject to qualification, to the University of Massachusetts. Initial investment grants shall be not be over \$50,000 and may be renewed not more than 2 times if necessary as determined by the center. Priority shall be given to concepts, goods or services that create jobs and concepts, goods or services in the commonwealth submitted from researchers that employ and work with students in the research and development of the concept, goods or services. Investments shall be focused on developing technologies that benefit industry sectors of strategic importance to the commonwealth, such as advanced manufacturing, advanced materials, clean energy, communications, cyber security, defense, information technology, life sciences and marine science. The fund shall be used to advance the goals of job growth creation, innovation and economic development which may include, but shall not be limited to, the construction of prototypes, testing, market research and other steps necessary to bring the invention or concept to market in the commonwealth. The fund shall be available to student-driven invention or concepts as long as the students are advised by a member of the faculty at the University of Massachusetts or other research university located in the commonwealth.

(b) The center shall annually file a report with the joint committee on higher education and the senate and house committees on ways and means detailing the grants awarded under this section not later than March 1.

SECTION 68. Section 32J of chapter 90 of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by striking out, in lines 5 and 6, the words: "a membership fee separate from.

SECTION 69. Section 165 of chapter 112 of the General Laws, as so appearing, is hereby amended by striking out the fourth paragraph and inserting in place thereof the following paragraph:-

The board may issue a license to an applicant as an applied behavior analyst; provided, however, that each applicant, in addition to complying with clauses (1) and (2) of the first paragraph shall provide satisfactory evidence to the board that the applicant:

(1) has successfully completed a doctoral degree program from a recognized educational institution in which the doctoral program included a minimum of 60 graduate credit hours in courses related to the study of behavior analysis or a master's degree program from a recognized educational institution wherein the master's program included a minimum of 30 graduate

credit hours in courses related to the study of behavior analysis, or for individuals with a masters or doctoral degree in another field of human services, successful completion of a board-approved certificate program in behavior analysis from a recognized educational institution combined with the successful completion of an approved course sequence formally approved by the board;

(2) has successfully completed a practicum or supervised experience in the practice of behavior analysis that meets the standards established by the board; and

(3) has successfully passed a board-approved examination related to the principles and independent practice of applied behavior analysis.

SECTION 70. Section 15 of chapter 138 of the General Laws, as so appearing, is hereby amended by inserting after the fourth paragraph the following paragraph:-

Any person or entity who holds licenses under both this section and section 18 or 19, which licenses were granted prior to January 1, 2011, may obtain licenses under this section in accordance with the other provisions of this section.

SECTION 71. Section 17 of said chapter 138, as so appearing, is hereby amended by striking out the fifth and sixth paragraphs and inserting in place thereof the following 3 paragraphs:-

The licensing board for the city of Boston may grant 697 licenses for the sale of all alcoholic beverages under section 12; provided, however, that no further original licenses under said section 12 shall be granted until the number of licenses outstanding thereunder shall have been reduced to less than 650 by cancellation or revocation or by the failure of holders of such licenses to apply for renewals and, thereafter, not more 650 licenses under said section 12 shall be granted. The board may grant 250 licenses for the sale of all alcoholic beverages under section 15. The number of licenses for the sale of wines and malt beverages only, or both, in the city shall not exceed 320. The transfer of existing licenses shall be subject to a public hearing in the neighborhood in which the license is to be relocated, properly advertised and at an appropriate time to afford that neighborhood an opportunity to be present.

The licensing board of the city of Boston may grant up to 25 additional licenses for the sale of all alcoholic beverages to be drunk on the premises and up to 30 additional licenses for the sale of wines and malt beverages to be drunk on the premises. Notwithstanding the first sentence, 5 of the

additional all alcoholic beverages licenses shall be granted only to innholders duly licensed under chapter 140 to conduct a hotel and 10 of the additional all alcoholic beverages licenses shall be granted to existing holders of licenses for the sale of wines and malt beverages under section 12 provided that those licensees return to the licensing board, the licenses that they currently hold. The remaining licenses for the sale of all alcoholic beverages to be drunk on the premises and the 30 additional licenses for the sale of wines and malt beverages to be drunk on the premises shall be granted in the areas designated by the Boston Redevelopment Authority as main street districts, urban renewal areas, empowerment zones or municipal harbor plan areas. Once issued to a licensee in a Boston Redevelopment Authority designated area, the licensing board shall not approve the transfer of that license to a location outside of the designated area. A license granted pursuant to this paragraph shall be nontransferable to any other person, corporation or organization and shall be clearly marked nontransferable on its face. A license issued under this paragraph, that is cancelled, revoked or no longer in use, shall be returned physically, with all of the legal rights, privileges and restrictions pertaining thereto, to the licensing board and the licensing board may then grant that license to a new applicant consistent with the criteria set forth in this paragraph if the applicant files with the licensing board a letter from the department of revenue and a letter from the department of unemployment assistance indicating that the license is in good standing with those departments and that all applicable taxes, fees and contributions have been paid.

In addition to the licenses granted pursuant to the preceding 2 paragraphs, the licensing board of the city of Boston may grant up to 15 additional licenses for the sale of all alcoholic beverages to be drunk on the premises and up to 5 additional licenses for the sale of wines and malt beverages to be drunk on the premises in either the zoning districts of Dorchester, East Boston, Hyde Park, Jamaica Plain, Mattapan, Mission Hill and Roxbury as designated by the Boston Zoning Commission or in the areas designated by the Boston Redevelopment Authority as main street districts. A license granted pursuant to this paragraph shall be nontransferable to any other person, corporation or organization and shall be clearly marked "nontransferable" and "neighborhood restricted" on its face. A license issued under this paragraph, if cancelled, revoked or no longer in use at the location of original issuance, shall be returned physically, with all of the legal rights, privileges and restrictions pertaining thereto, to the



licensing board which may then grant that license to a new applicant under the same conditions as specified in this paragraph if the applicant files with the licensing board a letter from the department of revenue and a letter from the department of unemployment assistance indicating that the license is in good standing with those departments and that all applicable taxes, fees and contributions have been paid; provided, however, that a license issued under this paragraph that is cancelled, revoked or no longer in use at the location of original issuance shall only be issued to a new applicant in the same designated area of the city where the original license was granted."

SECTION 72. The first sentence of the fifth paragraph of said section 17 of said chapter 138, as appearing in section 71, is hereby amended by striking out the figure "697" and inserting in place thereof the following figure:- 702.

SECTION 73. Said first sentence of said fifth paragraph of said section 17 of said chapter 138 is hereby further amended by striking out the figure "702", inserted by section 72, and inserting in place thereof the following figure:- 707.

SECTION 74. The first sentence of the seventh paragraph of said section 17 of said chapter 138, as appearing in section 71, is hereby amended by striking out the figure "15" and inserting in place thereof the following figure:- 30.

SECTION 75. Said first sentence of said seventh paragraph of said section 17 of said chapter 138 is hereby further amended by striking out the figure "30", inserted by section 74, and inserting in place thereof the following figure:- 45.

SECTION 75A. Said first sentence of said seventh paragraph of said section 17 of said chapter 138, as appearing in section 71, is hereby further amended by striking out the figure "5" and inserting in place thereof the following figure:- 10.

SECTION 75B. Said first sentence of said seventh paragraph of said section 17 of said chapter 138 is hereby further amended by striking out the figure "10", inserted by section 75A, and inserting in place thereof the following figure:- 15."

SECTION 76. Sections 12A to 12D, inclusive, of chapter 159 of the General Laws are hereby repealed.

SECTION 77. Section 14A of said chapter 159 is hereby repealed.

SECTION 78. Section 19 of chapter 159 of the General Laws, as so appearing, is hereby amended by adding the following sentence:- The

department may exempt any common carrier from any provision of this section upon a determination by the department after notice and a hearing that such an exemption is in the public interest.

SECTION 79. Said chapter 159 is hereby further amended by inserting after section 19E the following section:-

Section 19F. (a) Notwithstanding section 19, a common carrier furnishing service described in clause (d) of section 12 may post on its website the rates, terms and conditions of any retail service it offers, renders or furnishes within the commonwealth. Section 19 shall not apply to any such retail service so posted and no such common carrier shall be required to file with the department or obtain department approval of any schedule for such service. No such common carrier shall, except as otherwise provided in this chapter, charge, demand, exact, receive or collect a rate in excess of the rate posted to its website under this paragraph. Upon written notice to the department, such common carrier may withdraw any schedule, contract or agreement previously filed with the department under section 19 for any such retail service so posted under this paragraph. This subsection shall not apply to a rural telephone company as defined in 47 U.S.C. § 153 except upon approval of the department. Nothing in this section shall affect the authority of the department (i) to require 30 days' notice to any affected consumer of any increase in rates for retail services so posted; (ii) to require its prior approval of any increase in rates for residential basic exchange service offered by an incumbent local exchange carrier, as defined in 47 U.S.C. § 251(h); (iii) under sections 13, 14 and 20; or (iv) over switched access or wholesale services.

(b) Common carriers shall electronically notify the department on the same business day of posting any change in rates and terms or conditions for a retail service posted under this section and not subject to section 19, unless the department exempts a common carrier from this subsection.

SECTION 80. Section 110 of chapter 175 of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by striking out subdivision (A) and inserting in place thereof the following subdivision:-

(A) Nothing in section 108 shall be construed to apply to or affect or prohibit the issue of any general or blanket policy of insurance to groups, including, but not limited to, the following:

(a) any employer, whether an individual, association, co-partnership, or corporation, or the trustees of a fund established by the employer; or (b) any municipal corporation or any department thereof not referred to in (c);

(c) any police, fire or governmental department or volunteer fire department or first aid or civil defense or other such department;

(d) any college, school or other institution of learning, or a school district or districts or school jurisdictional unit, or the head or principal or governing board thereof;

(e) any organization for health, recreational or military instruction or treatment;

(f) any automobile club, underwriters' corps, salvage bureau or like organization;

(g) any trade union or other association of wage workers described in section twenty-nine;

(h) the trustees of a fund established by 2 or more employers in the same industry or by 1 or more of such trade unions or associations of wage workers, or by 1 or more employers and 1 or more of such trade unions or associations;

(i) any association of employers or employees in the same or related industry having a constitution and by-laws and formed in good faith for purposes other than that of obtaining insurance for its association members and employees, under which the officers, members of the union or unions, or of the association or associations, or employees of the employer or employers, or classes or departments thereof, or the students or patients thereof, as the case may be, are insured against loss or damage from disease or specified accidental bodily injuries, or death caused by such injuries, contracted or sustained while exposed to the hazards of the occupation, the course of instruction or treatment, or otherwise, for a premium intended to cover the risks of all persons insured under such policy;

(j) a bank, association, financial or other institution, vendor, or to a parent holding company, or to the trustee, trustees or agent designated by one or more banks, associations, financial or other institutions, or vendors under which debtors, guarantors or purchasers are insured against loss of time resulting from disease or specified bodily injuries, in an amount with respect to each obligation not to exceed the lesser of the total of the scheduled payments on the obligation, or \$125,000 of principal obligation plus finance charges; provided, however, that no person shall be insured under any said policy for a period of more than fifteen years with respect to each said obligation; provided, further, that where the coverage is for less than the full amount of said obligation, the periodic benefit payment shall cover either the full amount of each periodic payment on said obligation or

the maximum periodic benefit set forth in said policy until the maximum aggregate benefit of said policy is reached; and provided, further, that said \$125,000 limitation and said fifteen year period limitation contained in this clause shall not apply to said insurance for which no identifiable charge is made to the debtor, co-debtor or guarantor;

(k) an incorporated or unincorporated religious, charitable, recreational, educational or civic organization, or branch thereof;

(l) a restaurant, hotel, motel, resort, innkeeper, or other group with a high degree of potential customer liability;

(m) a travel agency, or other organization that arranges travel related services;

(n) a sports team, camp or sponsor thereof;

(o) a common carrier or operator, owner or lessee of a means of transportation;

(p) an incorporated or unincorporated association or persons having a common interest or calling forms for purposes other than obtaining insurance;

(q) under a policy or contract issued to a bank, association, financial or other institution, vendor, or to a parent holding company, or to the trustee, trustees or agent designated by one or more banks, associations, financial or other institutions, or vendors, which shall be deemed the policyholder, covering accountholders, debtors, guarantors, or purchasers;

(r) any other risk or class of risks which, in the discretion of the commissioner, may be properly eligible for a general or blanket policy. The discretion of the commissioner may be exercised on an individual risk basis or class of risks, or both. Any general or blanket policy which qualifies as creditable coverage pursuant to chapter 111M and is delivered or issued for delivery in the commonwealth, and any certificate and the schedule of premium charges issued in connection with such policy, shall be furnished to the commissioner upon his request. Any such policy on which the premiums are paid by the policyholder wholly from the employer's funds or funds contributed by him, insuring all eligible employees, shall be deemed a general or blanket policy within the meaning of this section. Any such policy on which the premiums are paid by the policyholder, either partly from the employer's funds or funds contributed by him and partly from funds contributed by the insured employees, or wholly from funds contributed by the insured employees, and the benefits of which are offered to all eligible employees, and insuring not less than 75 per cent of such employees or not less than 8,000 of such employees who are principally employed within the commonwealth, or the

members of an association of such employees if the members so insured constitute not less than 75 per cent of all eligible employees or not less than 8,000 of such employees who are principally employed within the commonwealth, shall be deemed a general or blanket policy within the meaning of this section. Any general or blanket policy which does not qualify as creditable coverage pursuant to chapter 111M and is delivered or issued for delivery in the commonwealth, and any certificate and the schedule of premium charges issued in connection with that policy, shall be furnished to the commissioner upon request thereby. Any such policy on which the premiums are paid by the policyholder wholly from the employer's funds or funds contributed by him, insuring all eligible employees, shall be considered a general or blanket policy within the meaning of this section. Any such policy on which the premiums are paid by the policyholder, either partly from the employer's funds or funds contributed by him and partly from funds contributed by the insured employees, or wholly from funds contributed by the insured employees, and the benefits of which are offered to all eligible employees shall be considered a general or blanket policy within the meaning of this section. A policy which qualifies as creditable coverage pursuant to chapter 111M and on which the premiums are paid by the trustees of a fund, described in clause (h), wholly from funds contributed by the employer or employers of the employees, or by the union or association, or by the union or associations, or by both, or the premiums on which are paid by such trustees partly from such funds contributed by the employer or employers of the employees, or by the union or unions or association or associations, or both, and partly from funds contributed by the insured persons specifically for their insurance, and insuring all employees of the employer or employers or all the members of the union or unions or association or associations, or all of any class or classes thereof determined by conditions pertaining to their employment, or to membership in the union or unions, or association or associations, or to both, or a policy issued to the trustees of a fund established by 1 or more employers and 1 or more such trade unions or associations, the premiums on which are paid by such trustees partly from such funds contributed by the employers, unions or associations, or both, and partly from funds contributed by the insured persons specifically for their insurance, and the benefits of which are offered to all eligible persons, and insuring not less than 75 per cent of such eligible employees of the employer or employers or of such eligible members of the union or unions or association or associations, who remit funds for premium payments to the

trustees, shall also be deemed a general or blanket policy within the meaning of this section. A policy which does not qualify as creditable coverage pursuant to chapter 111M and on which the premiums are paid by the trustees of a fund, described in clause (h), wholly from funds contributed by the employer or employers of the employees, or by the union or association, or by the unions or associations, or by both, or on which the premiums are paid by the trustees partly from funds contributed by the employer or employers of the employees, or by the union or unions or association or associations, or both, and partly from funds contributed by the insured persons specifically for their insurance, and insuring all eligible employees of the employer or employers or all the eligible members of the union or unions or association or associations, or all eligible employees or members of any class or classes thereof determined by conditions pertaining to their employment, or to membership in the union or unions, or association or associations, or to both, or such a policy on which the premiums are paid by the trustees partly or wholly from funds contributed by the insured persons specifically for their insurance the benefits of which are offered to all eligible employees of the employer or employers or all eligible members of the union or unions or association or associations, or all eligible employees or members of any class or classes thereof determined by conditions pertaining to their employment, or to membership in the union or unions, or association or associations, or to both, or such a policy issued to the trustees of a fund established by 1 or more employers and 1 or more trade unions or associations, the premiums on which are paid by the trustees partly from funds contributed by the employers, unions or associations, or both, and partly or wholly from funds contributed by the insured persons specifically for their insurance, and the benefits of which are offered to all eligible persons, who remit funds for premium payments to the trustees, shall also be considered a general or blanket policy within the meaning of this section. In the case of a policy which does not qualify as creditable coverage pursuant to chapter 111M and which is issued to a trade union or association under clause (g) on which the premiums are to be paid by the trade union or association, or the trade union, association and its members jointly, or wholly by its members, and the benefits of the policy are offered to all eligible members, shall also be considered a general or blanket policy within the meaning of this section. In case of a policy which qualifies as creditable coverage pursuant to chapter 111M and is issued to a trade union or association under clause (g) on which the premium is to be paid by the

trade union or association and its members jointly, or by its members, and the benefits of the policy are offered to all eligible members, not less than 75 per cent or not less than 8,000 of such members principally employed within the commonwealth may be so insured. In any general or blanket policy issued under clause (a), the word "employees" may include the officers, managers and employees of subsidiary or affiliated corporations, and the individual proprietors, partners and employees of affiliated individuals and firms, if the business of the employer and of such subsidiary or affiliated corporations, firms or individuals is under common control, through stock ownership, contract or otherwise. Any general or blanket policy issued under this section may provide that the term "employees" shall include retired employees, former employees, the partners or individual proprietors, if an employer is a partnership or an individual proprietor, and if such partners or proprietors are actively engaged in and devote a substantial part of their time to the conduct of the business of the proprietor or partnership; and the trustees or their employees, or both, if their duties are principally connected with such trusteeship.

SECTION 81. Chapter 183A of the General Laws is hereby amended by striking out section 16 and inserting in place thereof the following section:-

Section 16. The owners of any land may submit the land under this chapter by the recording in the registry of deeds of a master deed or, if the land is registered under chapter 185 and the owners do not wish to withdraw the land from the operations of said chapter 185, by filing the master deed under said chapter 185. If the whole or a portion of the land submitted under this chapter is registered land under said chapter 185, the recording of a master deed shall be a sufficient ground for withdrawal of the registered land from said chapter 185.

SECTION 82. Chapter 185 of the General Laws is hereby amended by striking out section 52 and inserting in place thereof the following section:-

Section 52. The obtaining of a judgment of registration and the entry of a certificate of title shall be regarded as an agreement running with the land and binding upon the plaintiff and the plaintiff's successors in title that the land shall be and forever remain registered land and subject to this chapter unless withdrawn under this section or section 16 of chapter 183A and except as provided in section 26.

If all of a parcel of land, the title to which is registered under this chapter, is acquired by the commonwealth, any agency, department, board, commission or authority of the commonwealth, any political subdivision of the commonwealth or any authority of any political subdivision of the commonwealth, the acquisition shall be a sufficient ground for withdrawal of the registered land from this chapter. The land shall be withdrawn upon the filing of a complaint with the court by the public entity that has acquired the registered land and the approval of the complaint by the court.

All of the owners of the fee simple estate in all of a parcel of land, the title to which has been registered under this chapter, may voluntarily withdraw the registered land from this chapter by filing a notice of voluntary withdrawal endorsed by a justice of the land court as provided in this section in the registry district of the land court where the land lies. The notice of voluntary withdrawal shall be noted on the memorandum of encumbrances for the certificate of title. Upon the filing of the notice, the land shall be withdrawn from this chapter and shall become unregistered land. The owners shall hold title to the land at the time of the filing free of all liens and encumbrances existing as of the time of filing of the notice, including adverse possession and prescriptive rights, as though a judgment of confirmation without registration effective as of the time of filing of the notice had been recorded under section 56A; provided, however, that the owners shall not hold title free of the encumbrances set forth or referred to in section 46 and those noted on the certificate of title or filed for registration before the filing of the notice of voluntary withdrawal.

As used in this section, "notice of voluntary withdrawal" shall mean an instrument in writing signed and acknowledged by all owners of the land to be voluntarily withdrawn and contains the following information: names and addresses of all owners; the certificate of title number with the registration book and page numbers; the description of the land in the form contained in the certificate of title; and the street address of the land, if any; provided, however, that the notice bears the endorsement of a justice of the land court approving the voluntary withdrawal as provided in this section. Upon filing with the land court of a complaint to withdraw land, the plaintiff shall deposit with the recorder a sum sufficient to cover costs of the proceeding. The court shall appoint 1 of the examiners of title, who shall report to the court the identity of the current record owners and all mortgagees and lessees with interests of record in the land. Unless, after notice is given to the mortgagees and lessees of record, an outstanding



objection has been filed by a mortgagee or lessee of record, a justice of the land court shall approve the application and shall endorse the plaintiff's notice of voluntary withdrawal if: (i) the registered land constitutes less than all of the total area of a single parcel or of 2 or more contiguous parcels in common ownership; (ii) the registered land consists of less than 10 per cent of the portion of the land area to which an original certificate of title pertains and the rest of the land area to which that certificate pertains was conveyed under this chapter since the original registration; (iii) the owners of the registered land have submitted the land or satisfy the court that the owners shall submit the land to chapter 183A or 183B or shall create interests in the land to which said chapter 183B is applicable under section 3 of chapter 760 of the acts of 1987 or satisfy the court that the owners shall create those interests; (iv) the owners of the registered land establish that the registered land is improved with an occupied building not used or occupied as or in connection with, and not designed or intended for use or occupancy as or in connection with, a 1-to-4 family residential dwelling; or (v) the court finds that the owners of the registered land have demonstrated other good cause for withdrawal under this section including, but not limited to, economic hardship by reason of the land being registered which may include the burdens and expenses of further dividing the registered land into lots for separate conveyance. Notwithstanding any outstanding objection, the application may be approved unless the court determines there is good cause for the objection.

The justices of the land court shall establish rules and practices, including an appropriate filing fee for the application, as necessary to implement this section.

SECTION 83. Section 62 of said chapter 185, as appearing in the 2012 Official Edition, is hereby amended by inserting before the word "shall", in line 7, the following words:- or by the presentation of a deed or other instrument executed on behalf of a corporation by persons falsely purporting to be the president, vice president, treasurer or assistant treasurer of the corporation.

SECTION 84. Chapter 291 of the acts of 1906 is hereby amended by striking out section 1 and inserting in place thereof the following section:-

Section 1. The mayor of the city of Boston shall appoint 3 residents of the city of Boston who shall constitute a licensing board for the city and who shall be sworn to the faithful performance of the duties of their office before entering the same.

The members of the board shall not be in the employ of any person or corporation engaged in the manufacture or sale of alcoholic beverages or in any way, directly or indirectly, pecuniarily interested in the manufacture or sale of alcoholic beverages or in any business which requires a license to be issued by the licensing board. If any member of the board engages directly or indirectly in the manufacture or sale of alcoholic beverages, the member's office shall immediately become vacant.

One member of the board shall be designated by the mayor to serve as chair and 2 members shall constitute a quorum. Board members shall serve 6-year terms, staggered such that they expire every 2 years on the first Monday of June. Upon the expiration of the term of any member of the board, the mayor shall appoint a successor for the term of 6 years. Vacancies on the board shall be filled by the mayor for the remainder of the unexpired term. The members of the board may be removed by the mayor for cause, after charges preferred, reasonable notice thereof and a hearing thereon; provided, however, that the mayor shall, in the order of removal, state the mayor's reasons therefor. A member of the board may appeal such a removal notice in accordance with section 5 of chapter 138 of the General Laws. The board shall appoint a secretary, who shall be exempt from the civil service law, who shall be sworn to the faithful performance of the duties of the secretary's office. The secretary shall keep a record of all proceedings of the board, issue all notices and attest such papers and orders as the board shall direct. The secretary's term of office shall be 6 years; provided, however, that the secretary may be removed by the board for such cause as the board shall deem sufficient. Such cause shall be stated in the board's order of removal.

SECTION 85. Said chapter 291 is hereby further amended by striking out section 5 and inserting in place thereof the following section:-

Section 5. The licensing board of the city of Boston shall keep a record of its doings and hearings and shall make a quarterly report of its doings to the mayor. The board may require any statement which may be made before it and any papers which may be filed with it relative to applications for licenses to be sworn to and, for such purposes, any member may administer oaths.

SECTION 86. Chapter 47 of the acts of 1997 is hereby amended by striking out section 22 and inserting in place thereof the following section:-

Section 22. Notwithstanding any general or special law to the contrary, in fiscal years 2012 to 2020, inclusive, the office of Medicaid shall

allocate \$1,000,000 annually for a Fishing Partnership Health Plan Corporation project that shall provide services to fishermen and fishing families; provided, however, that such services shall include, but not be limited to, assisting fishermen and fishing families in obtaining health insurance coverage.

SECTION 87. Subsection (d) of section 7 of chapter 293 of the acts of 2006 is hereby amended by striking out the words "\$325,000,000, excluding bonds issued to refinance bonds previously issued under section 6; provided further, that the secretary shall not approve more than 31 per cent of the total amount for projects, in the aggregate, for any one municipality, inserted by section 61 of chapter 238 of the acts of 2012, and inserting in place thereof the following words:- \$600,000,000, excluding bonds issued to refinance bonds previously issued under section 6; provided, further, that the secretary shall not approve more than 31 per cent of the total amount for projects, in the aggregate, for any municipality.

SECTION 88. The second sentence of subsection (e) of said section 7 of said chapter 293 is hereby amended by striking out the figure "3", inserted by section 62 of said chapter 238, and inserting in place thereof the following figure:- 8.

SECTION 89. Section 171 of chapter 240 of the acts of 2010 is hereby amended by striking out the words "\$50,000,000 and not more than \$100,000,000 in banks or financial institutions or other investment funds", inserted by section 23 of said chapter 238, and inserting in place thereof the following words:- \$100,000,000 and not more than \$150,000,000 in banks, financial institutions or other investment funds.

SECTION 90. Section 13 of chapter 258 of the acts of 2010, is hereby amended by striking out the figure "2014", as appearing in section 3 of chapter 194 of the acts of 2012, and inserting in place thereof the following figure:- 2016.

SECTION 91. Clause (6) of subsection (a) of section 93 of chapter 194 of the acts of 2011 is hereby amended by striking out the words "Fund established in section 35J of chapter 10" and inserting in place thereof the following words:- Trust Fund established in subsection (b) of section 13T of chapter 23A.

SECTION 92. Section 10 of chapter 223 of the acts of 2012 is hereby amended by striking out the figure "2014", each time it appears, and inserting in place thereof the following figure:- 2016.

SECTION 93. Chapter 429 of the acts of 2012 is hereby amended by striking out Section 10 and inserting in place thereof the following section:-

Section 10. Notwithstanding section 165 of chapter 112 of the General Laws, an applicant who applies to be licensed as an applied behavior analyst within 24 months after the promulgation of rules and regulations under section 12 may be granted status as a licensed applied behavior analyst, subject to the approval of the board of registration of allied mental health and human services professions; provided, that: (i) the applicant is a board-certified behavior analyst certificant of the Behavior Analysis Certification Board; (ii) the applicant has graduated with a doctoral degree from a recognized educational institution and the doctoral program included a minimum of 60 graduate credit hours in courses related to the study of applied behavior analysis; (iii) the applicant has graduated with a master's degree from a recognized educational institution and the master's program included a minimum of 30 graduate credit hours in courses related to the study of behavior analysis or (iv) the applicant has graduated with a masters or doctoral degree in another field of human services and has successfully completed a certificate program in behavior analysis from a recognized educational institution, and can demonstrate that the applicant has practiced as an applied behavior analyst full-time or equivalent part-time for a minimum of 5 years. An applicant who is granted a license under this section may renew the license biennially if the applicant completes and, when requested, provides evidence to the board of such completion of the prescribed minimum number of hours of continuing education.

SECTION 94. Section 11 of said chapter 429 is hereby amended by striking out the figure "4" and inserting in place thereof the following figure:- "24".

SECTION 95. Notwithstanding any general or special law to the contrary, the Massachusetts Development Finance Agency established in chapter 23G of the General Laws shall conduct an investigation and study of the viability, fiscal impact, potential benefits, statutory and regulatory barriers and anticipated results of establishing a Designated Port Area Fund in order to make loans for the design, construction, repair, renovation, rehabilitation or other capital improvement of existing commercial and marine industrial infrastructure and commercial and public maritime transportation infrastructure in designated port areas as defined in 301 CMR 25.02. The Massachusetts Development Finance Agency shall expend the funds necessary to

conduct its investigation and study. Monies in the fund shall be used to promote and facilitate commercial and marine industrial and maritime transportation infrastructure development in the commonwealth.

The study shall include, but not be limited to: (i) the feasibility of establishing a Designated Port Area Fund to aid and finance publicly and privately-held commercial and marine industrial properties located in designated port areas; (ii) an assessment of existing designated port area infrastructure, including infrastructure that supports or may be improved to support commercial or public maritime transportation; (iii) an evaluation of the barriers to growth and development in designated port areas; (iv) the impact of designated port areas on the commercial fishing industry; (v) the formation of a strategic plan to encourage and facilitate future commercial and industrial development in designated port areas; (vi) the formation of a strategic plan to address the issue of wastewater and wastewater pretreatment in designated port areas; (vii) an examination of the current permissible land uses within designated port area and whether those uses should be expanded to include mixed use commercial maritime activity; (viii) an evaluation of potential future benefits to the commonwealth and to property owners as a result of additional growth and development in designated port areas; and (ix) a determination of the amount of funds necessary to adequately support the purpose of a Designated Port Area Fund.

The Massachusetts Development Finance Agency shall submit its report and recommendations, together with drafts of legislation necessary to carry such recommendations into effect, by filing the same with the clerks of the senate and house of representatives who shall forward the report to the house and senate committees on ways and means and the joint committee on economic development and emerging technologies not later than December 31, 2014.

SECTION 96. Notwithstanding and general or special law to the contrary, the executive office of housing and economic development shall make an investigation and study into policies and procedures needed to further a cohesive economic development strategy in regions surrounding gateway municipalities, as defined in section 3A of chapter 23A of the General Laws; provided that particular attention shall be paid to municipalities that abut such gateway municipalities.

The investigation and study shall include, but not be limited to: (1) commonalities that exist between the economic development needs of gateway municipalities and those of their surrounding communities; (2) whether policies currently available within gateway municipalities would effectively

address identified economic development needs in their surrounding communities; (3) whether such surrounding communities possess economic development needs distinct from those of proximate gateway municipalities; (4) policies and procedures to address the identified economic development needs of surrounding communities; and (5) policies and procedures needed to integrate the economic development needs of gateway municipalities with those of their surrounding communities into a single, cohesive strategy for regional economic development.

The executive office shall report to the house and senate committees on ways and means and the joint committee on economic development and emerging technologies on the results of its study, together with drafts of legislation necessary to carry any recommendations into effect, by filing the report with the clerks of the senate and house of representatives not later than December 31, 2014.

SECTION 97. The executive office of housing and economic development and the office of the commonwealth performance, accountability and transparency shall review the Massachusetts live theater tax credits established by subsection (u) of section 6 of chapter 62 and section 38HH of chapter 63 of the General Laws and report on whether: (i) these tax credits achieved the desired outcome and stated public policy purposes; (ii) the tax credits are the most cost effective means of achieving the stated public policy purposes; and (iii) the goals of the credit can be better fiscally served through other means. The executive office of housing and economic development and the office of commonwealth performance, accountability and transparency shall file its report, together with any recommendations regarding legislative changes to the Massachusetts live theater tax credit tax credits, with the governor, the clerks of the house of representatives and senate, the joint committee on revenue, the joint committee on economic development and emerging technologies and the house and senate committees on ways and means no later than 3 years after the effective date of sections 52 and 65.

SECTION 98. The executive office of housing and economic development and the office of the commonwealth performance, accountability and transparency shall review the Massachusetts angel investor tax credit established by subsection (t) of section 6 of chapter 62 of the General Laws and section 38GG of chapter 63 of the General Laws and report on whether the tax credit achieved the desired outcome and stated public policy purpose and if the tax credit is the most cost effective means of achieving said purpose. The executive office of housing and economic development and the office of

commonwealth performance, accountability and transparency shall file a report, together with any recommendations regarding legislative changes to the tax credit or whether the goals of the credit can be better served through other fiscal means, to the secretary of administration and finance, the clerks of the house and senate, the joint committee on revenue, the joint committee on community development and small business and the house and senate committees on ways and means no later than 3 years after implementation of the credit.

SECTION 99. On or before June 30, 2015, the comptroller shall transfer \$3,000,000 from the General Fund to the Housing Preservation and Stabilization Trust, established by section 60 of chapter 121B of the General Laws.

SECTION 100. Notwithstanding any general or special law to the contrary, the Massachusetts Development and Finance Agency shall submit a report annually on "shovel-ready" transformative development projects in gateway municipalities that have met the agency's requirements under the program established pursuant to section 46 of chapter 23G of the General Laws to the house and senate committees on ways and means and the joint committee on economic development and emerging technologies; provided, however, that the report shall include, but not be limited to: (i) the amount committed from the fund for transformative development projects; (ii) a detailed description of projects that have been allocated resources from the fund; (iii) the estimated cost and timeline for the completion of projects that have been allocated resources from the fund; (iv) the number of applications submitted for loans or grants through the fund and the number of loans or grants awarded and the respective amounts; (v) common factors associated with both successful and unsuccessful applications; (vi) estimated economic impact of projects in the gateway municipality; (vii) the projected financial need to support both awarded projects and new projects that were not able to secure resources from the fund from the initial capitalization; and (viii) the estimated economic impact of providing additional funds to existing and new projects using resources from the fund; provided further, that if the agency can demonstrate meaningful economic benefit through additional capitalization of the fund established pursuant to section 46 of chapter 23G and appropriated in item 7002-1502, then the General Court, subject to appropriation, shall appropriate additional funds, not to exceed \$12,500,000 in fiscal year 2016 and \$15,000,000 in fiscal year 2017.

SECTION 101. Notwithstanding any general or special law to the contrary, the department of housing and community development shall consider the town of Stoughton as an eligible location for the purposes of chapter 40R of the General Laws and shall assist the town in developing a plan to revitalize the town center by identifying projects that could accompany the construction of any planned new rail stations.

SECTION 102. (a) The Massachusetts Technology Park Corporation doing business as the Massachusetts Technology Collaborative shall, subject to appropriation, develop and implement a plan to promote and establish computer science education in public schools. The Massachusetts Technology Collaborative shall serve as the state agent in support of the objectives of the Massachusetts Computing Attainment Network, or MassCAN; provided, that the primary goal of MassCAN shall be to strengthen the growth and vitality of the state's technology industry and the technology dependent business sectors by implementing a broad-based education and workforce strategy with the objective of increasing the number of students prepared to pursue computing technology careers. In furtherance of this goal, MassCAN shall seek to promote an environment in which all students in grades kindergarten to grade 12, inclusive, have access to computer science courses. MassCAN may, subject to the availability of funds: (i) promote the development and implementation of educational programs, courses and modules for students in grades kindergarten to grade 12, inclusive, and teachers; (ii) collaborate with the department of elementary and secondary education in developing new voluntary kindergarten to grade 12, inclusive, computer science standards; (iii) collaborating with the department of higher education to create computer science professional development hubs at universities in each of the regional PreK-16 science, technology, engineering and mathematics networks established by the department; (iv) develop a school district-based program to assist teachers and administrators with the implementation of new computer science courses; (v) develop and maintain a website to share computer science resources and broadly communicate best practices and successes; (vi) connect computer science students with industry professionals to enhance students' understanding of the relevance of their educational experience to the workplace and science, technology, engineering and math, or STEM, career opportunities; (vii) identify the particular needs of school districts with disproportionately high numbers of underrepresented minorities; and (viii) leverage at least \$1 in matching funds from non-state sources of funding for every \$1 expended within the commonwealth. MassCAN shall take into



consideration the recommendations of the STEM advisory council when developing and implementing educational programs.

(b) MassCAN shall be guided by the MassCAN advisory board to be appointed by the governor, 1 whom shall be recommended by Massachusetts Competitive Partnership, Inc., 1 of whom shall be recommended by the Massachusetts Business Roundtable, 1 of whom shall be recommended by the Massachusetts Technology Leadership Council, Inc., 1 of whom shall be recommended by a federally-funded research corporation, 1 of whom shall be recommended by a public university computer science department chair, 1 of whom shall be recommended by the Massachusetts Association of School Superintendents, Inc., 1 of whom shall be recommended by the Greater Boston chapter of the Computer Science Teachers Association, 1 of whom shall be recommended by the METCO program and 1 whom shall be recommended by the Massachusetts chapter of the Society of Women Engineers.

(c) The Massachusetts Technology Collaborative shall file an annual report by September 30 for the duration of the program with the chairs of the senate and house committees on ways and means and the senate and house chairs of the joint committee on economic development and emerging technologies that shall include a 3-year strategic plan and annual goals and progress in achieving those goals. The reports shall be made available on the Massachusetts Technology Collaborative's website.

SECTION 103. The chief information officer of the information technology division shall establish an online business portal, which shall include a streamlined step-by-step guide to starting a business in the commonwealth and tools to complete this process. The portal shall include information on federal and state resources available to assist small businesses. Each page and link associated with the portal shall have a uniform layout, design and branding and shall limit its search results to information available within the portal. The portal shall reflect development procedures that enable functionality, security and interoperability across state entities. The chief information officer shall, within 12 months after the effective date of this section, develop and report to the secretary of administration and finance, the executive office of housing and economic development and the senate and house committees on ways and means on the status of the portal. The report shall examine the benefits of having an independent analysis to ensure that the commonwealth's investment in information technology supports the needs of users trying to start, expand or operate a business in the commonwealth. The report shall include the results of independent verification, validation and

testing as a means to ensure that the technology being implemented satisfies the changing needs of businesses, life expectancy and budget of the commonwealth. The report shall include recommendations on ways to ensure that the commonwealth's information technology small business strategy is meeting the needs of business people, entrepreneurs and other users of the portal. The report shall be made available on the division's website.

SECTION 104. (a) For the purposes of this section, the following words shall, unless the context clearly requires otherwise, have the following meanings:-

"Affiliate", a nonprofit entity including, but not limited to, a hospital or a medical or research institution that is connected or associated with an institution through shared ownership or control, shared directors or trustees or contractual rights and obligations.

"Entrepreneurship institution", the University of Massachusetts at Lowell and the University of Massachusetts at Boston.

"Resident entrepreneur", any candidate who is either a student or graduate who is not a citizen of the United States who desires to move to or remain in the commonwealth on a nonimmigrant status following a period of study for a masters or doctorate degree in the sciences, technological fields, engineering, mathematics, accounting, finance, economics, business or business administration in order to obtain practical experience in the field of study, including the skills required in the organization and establishment of a new business venture with the potential to create a high growth company or has initiated the process of establishing a new business venture; provided that "resident entrepreneurs" shall possess the necessary skill, experience or talents to perform a specialty occupation as defined in section 184 of the federal Immigration and Nationality Act of 1965, 8 U.S.C. § 1184(i).

(b) The Massachusetts Technology Park Corporation established in section 3 of chapter 40J of the General Laws shall develop in collaboration with the University of Massachusetts at Lowell and the University of Massachusetts at Boston, a 3-year pilot program of part-time employment for qualified resident entrepreneurs. A resident entrepreneur shall work within the program not less than 8 hours and not more than 15 hours per week and shall be assigned duties in the resident entrepreneur's chosen academic field, providing services directly to the resident entrepreneur's employer or to 1 of its affiliates. A resident entrepreneur shall work under the direct supervision of the resident entrepreneur's employer on assignments that further the employer's interests while developing skills required for organizing and

establishing successful new business ventures. A resident entrepreneur shall devote the remainder of the resident entrepreneur's time to establishing a new business venture which shall be housed at the Medical Device Development Center or the Innovation Hub at the University of Massachusetts at Lowell or at the Venture Development Center at the University of Massachusetts at Boston. The employer shall pay each resident entrepreneur a salary for the services at a market rate as established by the United States Department of Labor.

In order to allow a resident entrepreneur to remain in the commonwealth following the award of a masters or doctorate degree, the employer of the resident entrepreneur shall apply to the United States Citizenship and Immigration Services for a nonimmigrant visa under § 101(a)(15)(h)(i)(b) of the federal Immigration and Nationality Act of 1965, 8 U.S.C. 1101(a)(15)(h)(i)(b).

The corporation, in collaboration with the University of Massachusetts at Boston and the University of Massachusetts at Lowell, shall establish the terms, procedures, standards and conditions which the corporation shall use to identify qualified programs, review and approve applications, safeguard the fund, advance the objective of increasing employment opportunities and oversee the progress of qualified programs.

(c) The Massachusetts Technology Park Corporation shall submit a report to the clerks of the house of representatives and the senate and the house and senate chairs of the joint committee on economic development and emerging technologies not later than December 31 of each year of the pilot program. The report shall include, but not be limited to: (i) progress on the implementation of the pilot program; (ii) recommendations for extending the program to additional educational institutions; (iii) the number of resident entrepreneurs participating in the program; (iv) the fields of practice resident entrepreneurs are engaged in; (v) the business ventures organized or established by resident entrepreneurs; and (vi) a cost-benefit analysis of the pilot program.

SECTION 105. Notwithstanding any general or special law to the contrary, the chief information officer in the information technology division, in coordination with the executive office of housing and economic development, shall study the cost and feasibility of creating and maintaining a searchable database of available commercial, retail, warehouse, manufacturing, office, lab or shared innovation workspaces throughout the commonwealth which can be accessed by the public as a part of the business portal established in

section 103. The chief information officer shall report the findings of this study to the executive office of administration and finance, and the chairs of the senate and house committees on ways and means not later than July 31, 2015.

SECTION 106. The commissioner of higher education shall submit a report on the implementation of section 15G of chapter 15A of the General Laws to the senate and house chairs of the joint committee on labor and workforce development, the joint committee on higher education and the joint committee on economic development and emerging technologies by July 31, 2015. The report shall include, but not be limited to: (i) a list of stackable certificates available at public higher education institutions; (ii) a list of workforce training programs in which stackable certificates would be beneficial; (iii) the department's efforts to disseminate information; and (iv) enrollment data from stackable credential programs available at public higher education institutions.

SECTION 107. The executive office of housing and economic development shall conduct a study to evaluate the feasibility of developing an international building exhibition to be assembled in an economically-depressed municipality to address urban concerns including, but not limited to, sustainability, energy consumption, transportation, urban renewal and green building practices. The study shall be submitted to the executive office for administration and finance, the chairs of the house and senate committees on ways and means and the house and senate chairs of the joint committee on economic development and emerging technologies not later than June 30, 2015.

SECTION 108. The Massachusetts sports partnership commission established in section 13J of chapter 23A of the General Laws shall convene a meeting not more than 60 days after the effective date of this act.

SECTION 109. (a) Notwithstanding any general or special law to the contrary, for the days of August 16, 2014 and August 17, 2014, an excise shall not be imposed upon nonbusiness sales at retail of tangible personal property, as defined in section 1 of chapter 64H of the General Laws. For the purposes of this act, tangible personal property shall not include telecommunications, tobacco products subject to the excise imposed by chapter 64C of the General Laws, gas, steam, electricity, motor vehicles, motorboats, meals or a single item the price of which is in excess of \$2,500.

(b) For the days of August 16, 2014 and August 17, 2014, a vendor shall not add to the sales price or collect from a nonbusiness purchaser an excise

upon sales at retail of tangible personal property, as defined in section 1 of chapter 64H of the General Laws. The commissioner of revenue shall not require a vendor to collect and pay excise upon sales at retail of tangible personal property purchased on August 16, 2014 and August 17, 2014. An excise erroneously or improperly collected during the days of August 16, 2014 and August 17, 2014, shall be remitted to the department of revenue. This section shall not apply to the sale of telecommunications, tobacco products subject to the excise imposed by chapter 64C of the General Laws, gas, steam, electricity, motor vehicles, motorboats, meals or a single item the price of which is in excess of \$2,500.

(c) Reporting requirements imposed upon vendors of tangible personal property, by law or by regulation, including, but not limited to, the requirements for filing returns required by chapter 62C of the General Laws, shall remain in effect for sales for the days of August 16, 2014 and August 17, 2014.

(d) On or before December 31, 2014, the commissioner of revenue shall certify to the comptroller the amount of sales tax forgone, as well as new revenue raised from personal and corporate income taxes and other sources, pursuant to this act. The commissioner shall file a report with the joint committee on revenue and the house and senate committees on ways and means detailing by fund the amounts under general and special laws governing the distribution of revenues under chapter 64H of the General Laws which would have been deposited in each fund, without this act.

(e) The commissioner of revenue shall issue instructions or forms or promulgate rules or regulations, necessary for the implementation of this act.

(f) Eligible sales at retail of tangible personal property under sections 175 and 176 of chapter 64H are restricted to those transactions occurring on August 16, 2014 and August 17, 2014. Transfer of possession of or payment in full for the property shall occur on 1 of those days, and prior sales or layaway sales shall be ineligible.

SECTION 110. There shall be a special commission to investigate, analyze and study any barriers and hindrances to the "last mile" connections to the broadband internet initiatives. The special commission shall consist of 13 members including: 6 members appointed by the governor, 1 of whom shall be from western Massachusetts; 1 of whom shall be from central Massachusetts; 1 of whom shall be from Cape Cod and the Islands; 1 of whom shall be the director of a community development corporation located in Barnstable county;

1 of whom shall be the director of a community development corporation located in Berkshire county; and 1 of whom shall be the director of a community development corporation located elsewhere in the Commonwealth; the secretary of energy and environmental affairs, or a designee; the secretary of housing and economic development, or a designee; 1 member of the house appointed by the speaker; 1 member of the house appointed by the minority leader; 1 member of the senate appointed by the senate president; 1 member of the senate appointed by the minority leader; and the director of the Massachusetts broadband institute.

The commission study shall include, but not be limited to, any economic, technical, statutory or regulatory barriers or other hindrances to close "last mile" connections being made. The commission shall submit its findings and recommendations, together with drafts of legislation necessary to carry those recommendations into effect by filing the same with the clerks of the house of representatives and senate, the house and senate committees on ways and means, and the joint committee on economic development and emerging technologies not later than January 15, 2015.

SECTION 111. The Massachusetts sports partnership shall issue a report not later than July 1, 2015 on the feasibility of hosting a National Association for Stock Car Auto Racing, Inc. event in the commonwealth. The report shall include, but not be limited to, potential host venues, the potential costs and revenues and any state or local laws, regulations or ordinances that may affect the hosting of the event.

SECTION 112. (a) The county commissioners of the county of Dukes County may raise and expend a sum not exceeding \$1,600,000 for the purchase of and improvements to a building to provide health and human services for county residents.

(b) For the purposes of this section, the treasurer of the county, with the approval of the county commissioners, may borrow upon the credit of the county such sums as may be necessary, not exceeding in the aggregate \$1,600,000, and may issue bonds or notes of the county thereof, which shall be designated on their face Dukes County Health and Human Services Building Loan, Act of 2014. Each authorized issue shall constitute a separate loan and such loans shall be issued for not more than 30 years. The bonds or notes shall be signed by the county treasurer and countersigned by a majority of the county commissioners. The county may sell such bonds or notes at public sale upon such terms and conditions as the county commissioners may deem proper, but not for less than their par value. Indebtedness incurred under

this section shall, except as provided in this section, be subject to chapter 35 of the General Laws.

SECTION 113. The Massachusetts advanced manufacturing collaborative shall conduct an analysis of the manufacturing supply chain in the commonwealth. The analysis shall: (i) identify the strengths and weaknesses of the supply chain; (ii) identify areas of the supply chain that are currently underserved by suppliers in the commonwealth; and (iii) offer recommendations to improve the commonwealth's supply chain capabilities. The collaborative shall file a report of its findings and recommendations, if any, with the joint committee on economic development and emerging technologies and the clerks of the senate and house of representatives not later than March 31, 2015.

SECTION 114. The town of Montague may utilize the provisions of chapter 40Q of the General Laws to develop telecommunications and broadband infrastructure in partnership with the town of Leverett.

SECTION 115. Notwithstanding any general or special law to the contrary, the department of housing and community development shall consider the town of Avon as an eligible location for the purposes of chapter 40R of the General Laws.

SECTION 116. The Massachusetts Convention Center Authority is authorized to enter into a contract to conduct a feasibility study concerning the future use of the Springfield Civic Center Garage. Said study shall include: (i) a determination of the physical condition of the facility, and the estimated cost of restoration, rehabilitation, or demolition and reconstruction; (ii) an analysis of current supply and demand for parking within the downtown Springfield area, and an assessment of future market conditions related to development that may be reasonably forecast to occur within the next 5 years; (iii) feasibility of incorporating additional components and uses into such renovation or reconstruction, including retail or other commercial uses, and connections to adjacent facilities for access to events and meetings; and (iv) analysis of potential funding sources for the cost of such renovation or reconstruction and potential revenue and operating expenses of a renovated or reconstructed facility. In contracting for and conducting such study the Authority shall consult with the executive office of housing and community development, the city of Springfield, the Springfield Parking Authority, the Western Massachusetts Economic Development Council and the Springfield Business Improvement District.

SECTION 117. Section 104 is hereby repealed.

SECTION 118. Paragraph (2) of subsection (a) of section 3F of chapter 23A shall take effect as of July 1, 2014.

SECTION 119. Notwithstanding section 84, on the effective date of this section, the mayor of the city of Boston may reappoint or replace the incumbent members of the licensing board of the city of Boston for the remainder of the unexpired terms of such members.

SECTION 120. Sections 4, 27, 34 and 91 shall take effect on July 1, 2016.

SECTION 121. Section 5 shall take effect on January 1, 2018.

SECTION 122. Sections 45, 47, 60 and 62 shall take effect on January 1, 2015.

SECTION 123. Sections 50, 51, 52, 54, 64 and 65 shall be effective for the tax year beginning on or after January 1, 2015.

SECTION 124. Sections 51 and 64 are hereby repealed.

SECTION 125. Sections 46, 48, 49A, 56A, 61, 63 and 124 shall take effect on January 1, 2019.

SECTION 126. Sections 52 and 65 are hereby repealed.

SECTION 127. Section 126 shall take effect on January 1, 2021. No credits shall be issued on or after this date unless the eligible theater production has received initial certification pursuant to subsection (u) of section 6 of chapter 62 of the General Laws or section 38HH of chapter 63 of the General Laws, prior to January 1, 2021.

SECTION 128. Sections 84, 85 and 119 shall take effect upon their passage.

SECTION 129. Section 117 shall take effect on July 1, 2017.

SECTION 130. Section 71 shall take effect on September 1, 2014.

SECTION 131. Sections 72, 74 and 75A shall take effect on September 1, 2015.

SECTION 132. Sections 73, 75 and 75B shall take effect on September 1, 2016.