

**HOUSE . . . . . No. 01698**

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The Commonwealth of Massachusetts

PRESENTED BY:

***Robert M. Koczera***

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

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

An Act amending the historical rehabilitation tax credit..

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Robert M. Koczera</i>	<i>11th Bristol</i>
<i>Stephen R. Canessa</i>	<i>12th Bristol</i>
<i>Jennifer L. Flanagan</i>	<i>Worcester and Middlesex</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>
<i>David B. Sullivan</i>	<i>6th Bristol</i>
<i>John D. Keenan</i>	<i>7th Essex</i>
<i>Christine E. Canavan</i>	<i>10th Plymouth</i>

# HOUSE . . . . . No. 01698

By Mr. Robert M. Koczera of New Bedford, petition (accompanied by bill, House, No. 01698) of David B. Sullivan and others for legislation to establish a historical rehabilitation tax credit. Joint Committee on Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE  
□ HOUSE  
□ , NO. 2800 OF 2009-2010.]

## The Commonwealth of Massachusetts

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**In the Year Two Thousand Eleven**  
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An Act amending the historical rehabilitation tax credit..

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

- 1 SECTION 1. Subsection (a) of section 6J of Chapter 62 the General Laws, as appearing in the  
2 2006 Official Edition, is hereby amended by inserting after the definition of “Certified  
3 rehabilitation” the following definition:-
- 4 “Gateway municipality”, any city or town that according to the United States census has: i) a  
5 population greater than 35,000 persons; ii) a median household income below the state average;  
6 iii) a per capita income below the state’s average; and iv) an educational attainment rate of a city  
7 or town below the state’s average with a minimum attainment of a bachelor’s degree or higher.

8 SECTION 2. Paragraph (1) of subsection (b) of said section 6J of chapter 62 of the General  
9 Laws, as so appearing, is hereby amended by striking subparagraph (i) and inserting in place  
10 thereof following subparagraph:

11 The commissioner, in consultation with the Massachusetts historical commission, shall authorize  
12 annually, January 1, 2010 under this section together with section 38R of chapter 63, an amount  
13 not to exceed \$100,000,000. Said amount shall increase to an amount not to exceed  
14 \$150,000,000 calendar year 2011; an amount not to exceed \$200,000,000 in calendar year 2012;  
15 and continue indefinitely at an amount not to exceed \$200,000,000. The Massachusetts  
16 historical commission shall determine the criteria for eligibility for the credit, the criteria to be  
17 set forth in regulations promulgated under this section; but, at least 25 per cent of the tax credits  
18 shall be allowed to projects that contain affordable housing whenever possible and consistent  
19 with the criteria. Further, at least 50 per cent of the tax credits shall be allowed to projects in  
20 gateway municipalities.

21 SECTION 3. Subsection (a) of section 38R of Chapter 63 the General Laws, as so appearing, is  
22 hereby amended by inserting after the definition of "Certified rehabilitation" the following  
23 definition:-

24 "Gateway municipality", any city or town that according to the United States census has: i) a  
25 population greater than 35,000 persons; ii) a median household income below the state average;  
26 iii) a per capita income below the state's average; and iv) an educational attainment rate of a city  
27 or town below the state's average with a minimum attainment of a bachelor's degree or higher.

28 SECTION 4. Paragraph (1) of subsection (b) of Section 38R of chapter 63 of the General Laws,  
29 as so appearing, is hereby amended by striking subparagraph (i) and inserting the following  
30 subparagraph:

31 The commissioner, in consultation with the Massachusetts historical commission, shall authorize  
32 annually, beginning January 1, 2010 under this section together with section 6J of chapter 62, an  
33 amount not to exceed \$100,000,000. Said amount shall increase to an amount not to exceed  
34 \$150,000,000 in calendar year 2011 and an amount not to exceed \$200,000,000 in calendar year  
35 2012; and continue indefinitely at an amount not to exceed \$200,000,000. The Massachusetts  
36 historical commission shall determine the criteria for eligibility for the credit, the criteria to be  
37 set forth in regulations promulgated under this section; but, at least 25 per cent of the tax credits  
38 shall be allowed to projects that contain affordable housing whenever possible and consistent  
39 with the criteria. Further, at least 50 per cent of the tax credits shall be allowed to projects in  
40 gateway municipalities.

41 SECTION 5. This act shall take effect on January 1, 2010.