

**HOUSE . . . . . No. 2860**

---

**The Commonwealth of Massachusetts**

PRESENTED BY:

*Kay Khan*

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

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

An Act relative to mental health promotion through realistic advertising images.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Kay Khan</i>	<i>11th Middlesex</i>	<i>1/12/2023</i>
<i>Samantha Montaño</i>	<i>15th Suffolk</i>	<i>2/13/2023</i>
<i>Natalie M. Higgins</i>	<i>4th Worcester</i>	<i>2/23/2023</i>

**HOUSE . . . . . No. 2860**

---

By Representative Khan of Newton, a petition (accompanied by bill, House, No. 2860) of Kay Khan, Samantha Montañó and Natalie M. Higgins for legislation to provide for credit against taxes for the costs of certain advertising campaigns that feature digitally unaltered images of human models. Revenue.

---

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2974 OF 2021-2022.]

**The Commonwealth of Massachusetts**

—————  
**In the One Hundred and Ninety-Third General Court  
(2023-2024)**  
—————

An Act relative to mental health promotion through realistic advertising images.

*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. Chapter 62 of the General Laws is hereby amended by inserting after  
2 section 6M the following section:-

3 Section 6O. (a) As used in this section the following words, unless the context clearly  
4 requires otherwise, shall have the following meanings:—

5 “Advertising,” a printed or televisual representation made for the purpose of promoting  
6 the use or sale of a product or service by the producer, manufacturer, distributor, seller or any  
7 other person with a commercial interest in the product or service.

8           “Digitally unaltered images,” visual depictions of human models to which computer-  
9 enabled postproduction editing techniques have not been applied, including without limitation  
10 the deliberate alteration of natural body size, body shape, skin tone, skin texture, or the use of  
11 digital airbrush techniques.

12           “Qualifying business,” business that: (i) generates not less than \$100,000 in annual  
13 revenue from activities conducted in the commonwealth; and (ii) is engaged in the production,  
14 manufacture, distribution, or sale of cosmetics, clothing, or products intended for use in personal  
15 hygiene and grooming.

16           (b) A taxpayer engaged in qualifying business shall be allowed a credit against the taxes  
17 imposed by this chapter for the costs of advertising campaigns that feature digitally unaltered  
18 images of human models. The credit shall be equal to 1 per cent of the costs of media purchases  
19 associated with a qualifying advertising campaign, provided that said credit shall not exceed  
20 \$10,000 in any tax year.

21           (c) The department of revenue, in consultation with the department of public health, shall  
22 promulgate by regulation criteria for eligibility for the credit provided under this section.

23           (d) Digitally unaltered advertising campaign credits allowed to a taxpayer under this  
24 section shall be allowed for the taxable year in which the advertising campaign is conducted;  
25 provided, however, that a tax credit allowed under this section shall not reduce the tax owed  
26 below zero. A taxpayer allowed a credit under this section may carry over and apply those  
27 credits which exceed the taxpayer’s liability for a taxable year against the taxpayer's tax liability  
28 in any of the succeeding 5 tax years, provided that said taxpayer maintains continued compliance  
29 with the eligibility criteria set forth pursuant to subsection (c).

30 SECTION 2. Section 6O of chapter 62 of the General Laws is hereby repealed.

31 SECTION 3. Chapter 63 of the General Laws is hereby amended by inserting after  
32 section 38HH the following section:-

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

35 “Advertising,” a printed or televisual representation made for the purpose of promoting  
36 the use or sale of a product or service by the producer, manufacturer, distributor, seller or any  
37 other person with a commercial interest in the product or service.

38 “Digitally unaltered images,” visual depictions of human models to which computer-  
39 enabled postproduction editing techniques have not been applied, including without limitation  
40 the deliberate alteration of natural body size, body shape, skin tone, skin texture, or the use of  
41 digital airbrush techniques.

42 “Qualifying business,” a business corporation that: (i) generates not less than \$100,000 in  
43 annual revenue from activities conducted in the commonwealth; and (ii) is engaged in the  
44 production, manufacture, distribution, or sale of cosmetics, clothing, or products intended for use  
45 in personal hygiene and grooming.

46 (b) A qualifying business shall be allowed a credit against the taxes imposed by this  
47 chapter for the costs of advertising campaigns that feature digitally unaltered images of human  
48 models. The credit shall be equal to 1 per cent of the costs of media purchases associated with a  
49 qualifying advertising campaign, provided that said credit shall not exceed \$10,000 in any tax  
50 year.

51 (c) The department of revenue, in consultation with the department of public health, shall  
52 promulgate by regulation criteria for eligibility for the credit provided under this section.

53 (d) The credit allowed in this section for any taxable year shall not reduce the excise to  
54 less than the amount due under subsection (b) of section 39, section 67 or any other applicable  
55 section.

56 (e) Digitally unaltered advertising campaign tax credits allowed to a qualifying business  
57 under this section shall be allowed for the taxable year in which the advertising campaign is  
58 conducted. A taxpayer allowed a credit under this section may carry over and apply those credits  
59 which exceed the taxpayer's liability for a taxable year against the taxpayer's tax liability in any  
60 of the succeeding 5 tax years, provided that said taxpayer maintains continued compliance with  
61 the eligibility criteria set forth pursuant to subsection (c).

62 SECTION 4. Section 38II of chapter 63 of the General Laws is hereby repealed.

63 SECTION 5. Sections 2 and 4 shall take effect on December 31, 2024.