

**HOUSE . . . . . No. 2910**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Denise C. Garlick*

*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 addressing COVID-19 impacts on film production in the Commonwealth.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Denise C. Garlick</i>	<i>13th Norfolk</i>	<i>2/18/2021</i>

**HOUSE . . . . . No. 2910**

By Ms. Garlick of Needham, a petition (accompanied by bill, House, No. 2910) of Denise C. Garlick relative to COVID-19 impacts on film production and the film production tax credit. Revenue.

**The Commonwealth of Massachusetts**

**In the One Hundred and Ninety-Second General Court  
(2021-2022)**

An Act addressing COVID-19 impacts on film production in the Commonwealth.

*Whereas*, The deferred operation of this act would tend to defeat its purpose, which is to provide necessary safeguards in the event of a pandemic, 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:*

1 SECTION 1. Section 6 of chapter 62 of the General Laws is hereby amended by inserting  
2 in paragraph (l)(1) the following definition:-

3 "Force Majeure", an event or series of events, which are not under the control of the  
4 qualified taxpayer, including death, disability, disfigurement or breach by the motion picture  
5 director or principal cast member, strike, government regulations, civil disorder, curtailment of  
6 transportation facilities, an act of God, including, but not limited to, pandemic, disease, fire,  
7 flood, earthquake, storm, hurricane or other natural disaster, labor disruption, terrorist activities  
8 or government sanction.

9 SECTION 2. Section 6 of said chapter 62 is hereby further amended by striking out  
10 paragraph (g)(9) and inserting in place thereof the following:-

11           (9) If a qualified production is not able to complete production within a consecutive 12-  
12 month period or incurs related eligible hiatus production costs or there is a delay in the issuance  
13 of a credit certification due to a Force Majeure, the Massachusetts Film Office may grant  
14 extensions with the submission of a document verifying such event.

15           SECTION 3. The department of revenue shall promulgate regulations necessary to  
16 implement this act.