

# HOUSE . . . . . No. 4181

House bill No. 4165, as changed by the committee on Bills in the Third Reading, and as amended and passed to be engrossed by the House. June 11, 2014.

## The Commonwealth of Massachusetts

In the Year Two Thousand Fourteen

An Act promoting economic growth across the Commonwealth.

*Whereas*, The deferred operation of this act would tend to defeat its purpose, which is to provide forthwith a business-friendly environment that will stimulate job growth and improve the ease with which businesses can operate in the markets they serve, and to coordinate economic development activities funded by 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:*

1 SECTION 1. To provide for supplementing certain items in the general appropriation act  
2 and other appropriations acts for fiscal year 2014, the sums set forth in section 2 are hereby  
3 appropriated from the General Fund unless specifically designated otherwise in this act or in  
4 those appropriation acts, for the several purposes and subject to the conditions specified in this  
5 act or in those appropriation acts, and subject to the laws regulating the disbursement of public  
6 funds for the fiscal year ending June 30, 2014. These sums shall be in addition to any amounts  
7 previously appropriated and made available for the purposes of those items.

8 SECTION 2.

9 EXECUTIVE OFFICE OF HOUSING AND ECONOMIC DEVELOPMENT

10 Office of the Secretary.

11 7002-0032.....\$2,000,000

12 Massachusetts Office of Business Development.

13 7007-1641.....\$250,000

14 SECTION 2A. To provide for certain unanticipated obligations of the commonwealth, to  
15 provide for an alteration of purpose for current appropriations and to meet certain requirements  
16 of law, the sums set forth in this section are hereby appropriated from the General Fund, unless  
17 specifically designated otherwise in this section, for the several purposes and subject to the  
18 conditions specified in this section and subject to the laws regulating the disbursement of public  
19 funds for the fiscal year ending June 30, 2014. Provided, however, that if the amount transferred  
20 to the Stabilization Fund in fiscal year 2014 under section 5C of chapter 29 of the General Laws  
21 does not exceed the amount transferred to the fund under said section 5C in fiscal year 2013, all  
22 sums appropriated in section 2A of this act shall be appropriated from the General Fund in the  
23 fiscal year ending June 30, 2015. These sums shall be in addition to any amounts previously  
24 appropriated and made available for the purposes of those items.

25 EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

26 Office of the Secretary.

27 1100-6000 For a reserve to provide loan guarantees to small businesses pursuant to  
28 section 57 of chapter 23A of the General Laws to be administered by the Massachusetts Office of  
29 Business Development, in cooperation with the Massachusetts Business Development  
30 Corporation.....\$2,500,000

31 EXECUTIVE OFFICE OF HOUSING AND ECONOMIC DEVELOPMENT

32 Office of the Secretary.

33 7002-1501 For the operations, including, but not limited to, equity investments, of the  
34 Massachusetts Technology Development Corporation, doing business as MassVentures,  
35 established by section 2 of chapter 40G of the General Laws.....\$1,500,000

36 7002-1502 For the Transformative Development Fund as established pursuant to  
37 section 46 of chapter 23G of the General Laws; provided, that not more than \$2,000,000 shall be  
38 used to promote collaborative  
39 workspaces.....\$17,000,000

40 7002-1503 For the purpose of the brownfields redevelopment fund established  
41 pursuant to section 29A of chapter 23G of the General  
42 Laws.....\$10,000,000

43 7002-1504 For the purpose of the redevelopment access to capital fund established  
44 pursuant to section 60 of chapter 23A of the General  
45 Laws.....\$2,500,000

46           7002-1505     For the Advanced Manufacturing and Information Technology Training  
47 Trust Fund as established by section 2LLLL of chapter 29 of the General  
48 Laws.....\$15,000,000

49           7002-1506     For competitive technical assistance grants to be administered by the  
50 executive office of housing and economic development, in coordination with the Federal Reserve  
51 Bank of Boston, to provide multi-year support to initiatives that advance cross-sector  
52 collaboration among the public, private and non-profit sectors; provided, that, in order to qualify  
53 for funding, a project proposal must catalyze and accelerate initiatives that create new or stronger  
54 working relationships between key institutions, agencies, organizations and businesses within  
55 municipalities with: (i) a population of greater than 35,000 and less than 250,000; (ii) a median  
56 family income that is below the median of such similarly sized municipalities; and (iii) a median  
57 poverty rate that is above the median for such similarly sized municipalities; provided further,  
58 that the Federal Reserve Bank of Boston shall identify additional program eligibility  
59 requirements; provided further, that the private sector and other institutions shall contribute to  
60 this program an amount that is at least equal to the total state appropriation for this program;  
61 provided further, that not less than \$50,000 for a Last Mile Broadband grant for broadband  
62 service from the town of Edgartown to the island of Chappaquiddick; provided further, that not  
63 less than \$75,000 shall be expended on the administration of economic development projects in  
64 the town of Amherst; provided further, that not less than \$50,000 shall be expended to conduct a  
65 feasibility study on the potential for converting, redeveloping or otherwise improving unused or  
66 underutilized public and private property; provided further, that not less than \$250,000 shall be  
67 expended for a feasibility study of the "Court of Dreams" project at the former York Street Jail  
68 property for a basketball court facility to host year-round basketball tournaments in the city of  
69 Springfield; provided further, that not less than \$300,000 shall be expended for the restoration  
70 and rehabilitation of the historic building located at 17 Fairmount Avenue in the Hyde Park  
71 neighborhood of Boston; provided further, that not less than \$50,000 shall be expended on the  
72 administration of economic development projects in the town of Framingham; provided further,  
73 that not less than \$100,000 shall be expended to provide for infrastructure improvements relative  
74 to the area of Columbian Square in South Weymouth; provided further, that not less than  
75 \$50,000 shall be expended for the development of downtown Hamilton in the town of Hamilton;  
76 provided further, that not less than \$150,000 shall be expended for the establishment of a  
77 business incubator in the town of Northborough; provided further, that not less than \$150,000  
78 shall be expended for the establishment of a business incubator in the town of Lancaster;  
79 provided further, that not less than \$125,000 shall be expended to promote and develop livestock  
80 processing facilities that utilize locally-raised animals; provided further, that not less than  
81 \$50,000 shall be expended for infrastructure improvements for the promotion and growth of  
82 technology sector business in the town of Wakefield; provided further, that not less than \$50,000  
83 shall be expended for the development, outreach and coordination of employer partnerships in  
84 the city of Worcester; provided further, that not less than \$50,000 shall be expended for the  
85 Berkshire Theatre Group to complete renovations to the warehouse space adjacent to the

86 Colonial Theatre in the city of Pittsfield to establish a meeting and convention center; provided  
87 further, that not less than \$250,000 shall be expended for a study to be conducted by the Seaport  
88 Advisory Council to recommend a plan to provide water transportation alternatives to enable  
89 water transportation options in and out of the Boston Convention and Exposition Center to  
90 various seaport districts; and provided further, that not less than \$50,000 shall be expended for  
91 Buzzards Bay downtown redevelopment.....\$3,300,000

92           7002-1507 For grants for the study and implementation of parking management plans in  
93 municipalities that, due to residential, commercial or industrial development, require the  
94 development of demand-based parking to meet the needs of visitors to the municipality whether  
95 they be employees, customers of businesses or tourists; provided, that municipalities that  
96 demonstrate an average daily visitor population or at least 30,000 shall be given priority grants  
97 up to \$100,000. The grants shall be administered by the executive office of housing and  
98 economic development, in consultation with the department of transportation....\$1,000,000.00

99           Massachusetts Office of Business Development.

100           7007-1201 For the Massachusetts Technology Park Corporation doing business as the  
101 Massachusetts technology collaborative, established pursuant to section 3 of chapter 40J of the  
102 General Laws, to establish programs that provide advice and training from successful,  
103 experienced entrepreneurs for start-up enterprises and that create a talent pipeline to technology  
104 startups and innovation companies; provided, that \$1,000,000 shall be expended to establish an  
105 entrepreneur and startup mentoring program, in consultation with the Massachusetts Technology  
106 Development Corporation, doing business as MassVentures, established pursuant to section 2 of  
107 chapter 40G of the General Laws, that would provide assistance, mentoring and advice to  
108 startups and innovation companies by connecting early-stage entrepreneurs, technology startups  
109 and small businesses with successful, experienced business enterprises and capital financing;  
110 provided further, that \$1,000,000 shall be expended to fund paid internships for students seeking  
111 careers in technology, engineering and other innovation industries to work with companies  
112 competing actively in those fields; provided further, that the Massachusetts technology  
113 collaborative shall seek private funds necessary to match contributions equal to \$1 for every \$1  
114 contributed by the Massachusetts technology collaborative through the internship program;  
115 provided further, that in the design and implementation of these programs, the Massachusetts  
116 technology collaborative shall consult with and review the talent pipeline and mentoring  
117 programs that are administered by the venture development center at the University of  
118 Massachusetts at Boston established pursuant to chapter 123 of the acts of 2006 in order to  
119 model and bring to scale successful talent pipeline programs and practices; provided further, that  
120 as a condition of such grants being awarded, the Massachusetts technology collaborative shall  
121 reach agreement with the grant recipient on performance measures and indicators that will be  
122 used to evaluate the performance of the grant recipient in carrying out the activities described in  
123 the recipient's application; provided further, that the Massachusetts technology collaborative  
124 shall file annual reports for the duration of the programs with the chairs of the house and senate

125 committees on ways and means and the chairs of the joint committee on economic development  
126 and emerging technologies, on or before September 1; provided further, that the paid internship  
127 program report shall include the number of placements of students in paid internships during the  
128 academic year, an analysis of the impact of the program on the ability of participants in the  
129 program to enter the full-time job market in the technology and innovation industries after  
130 graduation; provided further, that the entrepreneurship program report shall include an overview  
131 of the activities of the programs, the number of participants in the programs, and an analysis of  
132 the impact of said programs on the success of the participants' startup business ventures; and  
133 provided further, that funds in this item shall be available until June 30, 2018; provided further,  
134 that not less than \$20,000 shall be expended for the Greater Lawrence Community Boating  
135 Program to create summer jobs for low income high school students; provided further, that not  
136 less than \$100,000 shall be expended for North Shore Innoventures in Beverly.....\$2,120,000

137           7007-1202     For the Massachusetts Technology Park Corporation doing business as the  
138 Massachusetts technology collaborative, established pursuant to section 3 of chapter 40J of the  
139 General Laws, to develop and implement a plan to promote and establish computer science  
140 education in the public schools of the commonwealth; provided, that the Massachusetts  
141 technology collaborative shall collaborate with, and serve as the state agent for, the  
142 Massachusetts computing attainment network, hereinafter referred to as MassCAN in furtherance  
143 of their goal to strengthen the growth and vitality of the state's technology industry and the many  
144 technology dependent business sectors by implementing a broad-based education and workforce  
145 strategy to increase the number of students prepared to pursue computing technology careers;  
146 provided further, that MassCAN shall promote an environment where all kindergarten through  
147 grade 12 students have access to computer science courses that will prepare and inspire them to  
148 effectively participate and innovate in a computing intensive world that may include: promoting  
149 the development and implementation of educational programs, courses and modules for  
150 kindergarten through grade 12 students and teachers, collaborating with the department of  
151 elementary and secondary education in developing new voluntary kindergarten through grade 12  
152 computer science standards, collaborating with the department of higher education to create  
153 computer science professional development hubs at universities in each of the Regional PreK-16  
154 STEM Networks established by the department, developing a school district-based program to  
155 assist teachers and administrators with the implementation of new computer science courses,  
156 developing and maintaining a website to share computer science resources and broadly  
157 communicate best practices and successes, connecting computer science students with industry  
158 professionals to enhance students' understanding of the relevance of their educational experience  
159 to the workplace and STEM career opportunities, identifying the particular needs of school  
160 districts with disproportionately high numbers of underrepresented minorities, and leveraging  
161 non-state sources of funding; provided further, that activities of MassCAN shall be guided by a 7  
162 member advisory board appointed by the governor based on recommendations from the STEM  
163 council established pursuant to section 217 of chapter 6 of the General Laws; provided further,  
164 that the Massachusetts technology collaborative shall seek private funds necessary to match

165 contributions equal to \$1 for every \$1 contributed by the Massachusetts technology  
166 collaborative; provided further, that the Massachusetts technology collaborative shall file an  
167 annual report on or before September 30 for the duration of the program with the chairs of the  
168 house and senate committees on ways and means and the chairs of the joint committee on  
169 economic development and emerging technologies that includes a 3-year strategic plan as well as  
170 annual goals and progress in achieving such goals.....\$1,500,000

171           7007-1203     For the Big Data Innovation and Workforce Fund established pursuant to  
172 section 6H of chapter 40J of the General  
173 Laws.....\$2,000,000

174           EXECUTIVE OFFICE OF EDUCATION

175           7009-6406 For competitive grants to cities, towns, regional school districts, and  
176 institutions of public higher education for the establishment and implementation of early college  
177 high school programs; provided, that such programs shall support students who work  
178 simultaneously on the completion of a high school diploma from the partnering school district  
179 while also earning free college credits towards an associate degree or certificate at the partnering  
180 institution of higher education; provided further, that said programs must provide full access to  
181 college support services, student activities and tutoring, and shall ensure holistic wrap-around  
182 support which meets the academic, social and emotional needs of the student; provided further,  
183 that, in awarding these grants, preference shall be given to innovative joint proposals, developed  
184 by partnering school districts, colleges and local and regional non-profits where appropriate; and  
185 provided further, that said grants shall be awarded, as much as is feasible, in a manner that  
186 reflects geographic and demographic diversity.....\$750,000

187           EXECUTIVE OFFICE OF LABOR AND WORKFORCE DEVELOPMENT

188           Department of Career Services.

189           7003-0605     For a grant to the Massachusetts Manufacturing Extension Partnership,  
190 Inc. to conduct a study of the manufacturing industry in Berkshire, Hampden, Hampshire,  
191 Franklin and Bristol counties; provided, that such study shall assess global market opportunities,  
192 identify barriers to growth, develop a strategic roadmap for future growth and identify next steps  
193 to transfer this methodology to other regions; and, provided further, that the Massachusetts  
194 Manufacturing Extension Partnership, Inc. shall be authorized to contract with outside vendors to  
195 conduct the research and analysis of the manufacturing industry; provided further, that not less  
196 than \$100,000 shall be expended, in conjunction with Bristol Community College, to conduct a  
197 study on the causes of chronically high levels of unemployment and poverty and chronically low  
198 levels of educational attainment within the cities of Fall River and New Bedford and develop a  
199 comprehensive strategy to address these issues; provided further, that not less than \$50,000 shall  
200 be expended for HolyokeWorks of Holyoke for their programs addressing the needs of low-  
201 skilled and older workers; and provided further, that not less than \$250,000 shall be provided to

202 the Franklin County Community Development Corporation for the expansion of the Western  
203 Massachusetts Food Processing Center and Pioneer Valley Vegetable  
204 Venture.....\$900,000

205           7002-1074 Workforce Competitiveness Trust Fund to support job training aligned to the  
206 Commonwealth's economic development strategy. The objectives of the fund shall include, but  
207 shall not be limited to, the following: development and implementation of employer and worker  
208 responsive programs to enhance worker skills, incomes, productivity and retention and to  
209 increase the quality and competitiveness of Massachusetts firms; training and helping the  
210 unemployed find suitable employment; improving employment opportunities for low-income  
211 individuals and low wage workers; improving wages to a level sufficient to support a family or  
212 to place individuals on a career path leading to such employment and wages; training vulnerable  
213 youths and adult to master basic academic skills and encouraging them to advance educationally  
214 developing occupational skills and becoming employed in jobs that have career potential; and  
215 training older and displaced workers for new occupations.....\$1,000,000

216           7003-0606 For employment training program for unemployed young adults with  
217 disabilities, provided that funds shall be awarded competitively by Commonwealth Corporation  
218 to community-based organizations with recognized success in creating strong collaborations with  
219 employers to consider young adults with disabilities; provided further that said organization shall  
220 provide extensive training and internship programming and ongoing post-placement support for  
221 participants and employers.....\$150,000

222           SECTION 3 Chapter 6 of the General Laws is hereby amended by inserting after section  
223 216 the following section:-

224           Section 217. (a) There shall be a council to be known as the science, technology,  
225 engineering and math, hereinafter referred to as STEM, advisory council. The council shall  
226 advise the governor and assist in informing the work of the secretaries of education, labor and  
227 workforce development and housing and economic development on issues relating to STEM  
228 education and STEM careers in the commonwealth.

229           (b) The council shall:

230           (1) confer with participants and parties from the public and private sector involved with  
231 STEM planning and programming;

232           (2) assess how to increase student interest in, and preparation for, careers in STEM; and

233           (3) advise on the creation, implementation of and updates to a statewide STEM plan that  
234 contains clear goals and objectives to guide the commonwealth's future STEM efforts, including  
235 the creation of benchmarks for improvements.

236 (c) The council shall consist of not less than 20 members and not more than 30 members,  
237 not including members serving ex officio. The members of the council shall be appointed by the  
238 governor for a term of 2 years and shall serve without compensation. Council members shall be  
239 persons with demonstrated interest, experience and expertise in STEM education and shall  
240 include: a senator in congress representing Massachusetts; a representative in congress  
241 representing Massachusetts; a member from the Massachusetts Technology Collaborative; a  
242 member from the Massachusetts Clean Energy Center; a member from the Massachusetts Life  
243 Sciences Center; a member from the Massachusetts Business Roundtable; the president of the  
244 University of Massachusetts or a designee; a president of a state university or a designee; a  
245 president of a private university or a designee; a president of a public community college or a  
246 designee; a superintendent of a public school district or a designee; a superintendent of a  
247 vocational technical school or a designee; a chamber of commerce executive or a designee; a  
248 representative of a regional STEM network; an early education provider; a science or  
249 mathematics department chair from a public school district; an out-of-school time or informal  
250 educator with expertise in the STEM fields; a parent representative; a member of organized  
251 labor; and a member from a not-for-profit organization.

252 The following members shall also serve as members of the council, ex officio: the chairs  
253 of the joint committee on education; the chairs of the joint committee on labor and workforce  
254 development; the secretary of education; the secretary of labor and workforce development; the  
255 secretary of housing and economic development; the commissioner of higher education; the  
256 commissioner of elementary and secondary education; and the commissioner of early education  
257 and care. All ex officio members may be represented by designees. The governor shall  
258 designate 2 members of the council to serve as co-chairs, 1 of whom shall be a member from the  
259 public sector and 1 of whom shall be a member from the private sector.

260 (d) The council shall establish an executive committee comprised of 7 members who  
261 shall provide guidance on the recommendations of the council and plan future meetings and  
262 initiatives. The chair shall determine the membership of the executive committee and shall  
263 designate subcommittees to focus on particular challenges facing STEM education and the  
264 STEM fields in the commonwealth. The council and its executive committee shall meet at such  
265 times and places as determined by the chair. The council shall report any findings or  
266 recommendations, including any recommendations for legislation or regulations, to the governor  
267 and to the clerks of the house of representatives and senate at such periods as determined by the  
268 chair.

269 SECTION 4. Section 4A of chapter 15A of the General Laws is hereby repealed.

270 SECTION 4A. Chapter 20 of the General Laws is hereby amended by striking out  
271 section 1, as appearing in the 2012 Official Edition, and inserting in place thereof the following  
272 section:-



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

277 At least 9 members of the board shall be farmers whose principal vocation is the  
278 production of food and fiber. Members shall be appointed for a term of 3 years, with no member  
279 serving more than 2 consecutive terms.

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

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

292 SECTION 4B. Chapter 23 of the General Laws is hereby amended by adding the  
293 following new section:-

294 Section 25. (a) There is hereby established a council on the underground economy.

295 The council shall coordinate joint efforts to combat the underground economy and  
296 employee misclassification, including efforts to: (1) foster compliance with the law by educating  
297 business owners and employees about applicable requirements; (2) conduct targeted  
298 investigations and enforcement actions against violators; (3) protect the health, safety and benefit  
299 rights of workers; and (4) restore competitive equality for law-abiding businesses. For the  
300 purposes of this section, the term "underground economy" shall mean any individual or business  
301 that deals in cash or uses other means to conceal its true tax liability from government licensing,  
302 regulatory and taxing agencies, including, but not limited to, tax evasion or fraud,  
303 misclassification of employees, wage theft or the unreported payment of wages.

304 (b) The council shall consist of 17 members including: the secretary of labor and  
305 workforce development, or a designee, who shall serve as the chair; the director of the  
306 department of unemployment assistance, or a designee; the director of the department of  
307 industrial accidents, or a designee; the director of labor standards, or a designee; the  
308 commissioner of revenue, or a designee; the chief of the attorney general's fair labor division, or

309 a designee; the commissioner of the department of public safety, or a designee; the director of  
310 the division of professional licensure, or a designee; the executive director of the insurance fraud  
311 bureau, or a designee; and 8 persons appointed by the governor who represent government  
312 agencies. The council may create and appoint members to a subcommittee made up of members  
313 representing business, organized labor, not-for-profit organizations, government, the legislature  
314 and any political subdivision thereof including municipal governments, for the purposes of  
315 soliciting input.

316 (c) The council shall:

317 (1) facilitate timely information sharing among state agencies in order to advise or refer  
318 matters of potential investigative interest;

319 (2) identify those industries and sectors where the underground economy and employee  
320 misclassification are most prevalent and target council members' investigative and enforcement  
321 resources against those sectors, including through the formation of joint investigative and  
322 enforcement teams;

323 (3) assess existing investigative and enforcement methods, both in the commonwealth  
324 and in other jurisdictions, and develop and recommend strategies to improve those methods;

325 (4) encourage businesses and individuals to identify violators by soliciting information  
326 from the public, facilitating the filing of complaints and enhancing the available mechanisms by  
327 which workers can report suspected violations;

328 (5) solicit the cooperation and participation of district attorneys and other relevant  
329 enforcement agencies, including the insurance fraud bureau, and establish procedures for  
330 referring cases to prosecuting authorities as appropriate;

331 (6) work cooperatively with employers, labor and community groups to diminish the size  
332 of the underground economy and reduce the number of employee misclassifications by, among  
333 other means, disseminating educational materials regarding the applicable laws, including the  
334 legal distinctions between independent contractors and employees, and increasing public  
335 awareness of the harm caused by the underground economy and employee misclassification;

336 (7) work cooperatively with federal, state and local social services agencies to provide  
337 assistance to vulnerable populations that have been exploited by the underground economy and  
338 employee misclassification, including, but not limited, to immigrant workers;

339 (8) identify potential regulatory or statutory changes that would strengthen enforcement  
340 efforts, including any changes needed to resolve existing legal ambiguities or inconsistencies, as  
341 well as potential legal procedures for facilitating individual enforcement efforts; and

342 (9) consult with representatives of business and organized labor, members of the general  
343 court, community groups and other agencies to discuss the activities of the council and its  
344 members and ways of improving its effectiveness.

345 (d) The council shall file an annual report with the governor and the clerks of the house  
346 of representatives and senate summarizing the council's activities during the preceding year. The  
347 report shall, without limitation: (1) describe the council's efforts and accomplishments during the  
348 year; (2) identify any administrative or legal barriers impeding the more effective operation of  
349 the council, including any barriers to information sharing or joint action; (3) propose, after  
350 consultation with representatives of business and organized labor, members of the legislature and  
351 other agencies, appropriate administrative, legislative or regulatory changes to strengthen the  
352 council's operations and enforcement efforts and reduce or eliminate any barriers to those  
353 efforts; and (4) identify successful preventative mechanisms for reducing the extent of the  
354 underground economy and employee misclassification, thereby reducing the need for greater  
355 enforcement. Reports of the council shall be made available on the webpage of the executive  
356 office of labor and workforce development.

357 SECTION 5. Section 3A of chapter 23A of the General Laws, as appearing in the 2012  
358 Official Edition, is hereby further amended by striking out the definition of "Certified project"  
359 and inserting in place thereof the following definition:-

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

363 SECTION 6. Said section 3A of said chapter 23A is hereby further amended by inserting  
364 after the definition of "Economic assistance coordinating council" the following definition:-

365 "Economic benefit", award of any tax credits approved under this chapter, any tax  
366 increment financing approved under section 3F and section 59 of chapter 40 or special tax  
367 assessment approved under section 3F of this chapter.

368 SECTION 7. Said section 3A of said chapter 23A is hereby amended by striking out the  
369 definition of "Economic development incentive program" and inserting in place thereof the  
370 following definition:-

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

374 SECTION 8. Said section 3A of said chapter 23A is hereby further amended by striking  
375 out the definition of "Enhanced expansion project" and inserting in place thereof the following  
376 definition:-

377 “Enhanced expansion project”, a facility that in its entirety and as of the project proposal  
378 date: (i) is located or will be located within the commonwealth; (ii) generates substantial sales  
379 from outside of the commonwealth; and (iii) generates a net increase of at least 100 full-time  
380 employees within 2 years after project certification, and which shall be maintained for a period  
381 of not less than 5 years; provided, however, that in the case of a facility that as of the project  
382 proposal date is already located in the commonwealth; provided, however, that enhanced  
383 expansion project shall refer only to a facility at which the controlling business has expanded or  
384 proposed to expand the number of permanent full-time employees at such facility and the  
385 expansion shall represent: (1) an increase in the number of permanent full-time employees  
386 employed by the controlling business within the commonwealth; and (2) not a replacement or  
387 relocation of permanent full-time employees employed by the controlling business at any other  
388 facility located within the commonwealth; provided, further, that in the case of a facility to be  
389 located within the commonwealth after the project proposal date, “enhanced expansion project”  
390 shall refer only to a facility that is: (a) the first facility of the controlling business to be located  
391 within the commonwealth; or (b) a new facility of such business and not a replacement or  
392 relocation of an existing facility of such controlling business located within the commonwealth;  
393 or an expansion of an existing facility of the controlling business that results in an increase in  
394 permanent full-time employees.

395 SECTION 9. Said section 3A of said chapter 23A, as so appearing, is hereby further  
396 amended by striking out the definitions of “Expansion project”, “Expansion project EOA”,  
397 “Expansion project ETA” and “Expansion project proposal” and inserting in place thereof the  
398 following 2 definitions:-

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

415 "Expansion project proposal", a proposal submitted by a controlling business to the  
416 EACC pursuant to section 3F for designation of a project as a certified expansion project,  
417 provided that: (i) the proposal is submitted in a timely manner, in such form and with such  
418 information as is prescribed by the EACC, supported by independently verifiable information  
419 and signed under the penalties of perjury by a person authorized to bind the controlling business;  
420 (ii) the proposal includes specific targets by year for the subsequent 5 calendar year period  
421 relative to the projected increase in the number of permanent full-time employees of the  
422 controlling business to be employed by and at the project from among residents of the  
423 commonwealth; and provided further, that in the case of a project that already is in existence as  
424 of the project proposal date, such projected increase shall not be less than 25 per cent over the  
425 subsequent 5-year period; and (iii) in the case of a project that is a new facility within the  
426 meaning of clause (b) of the definition of expansion project, such proposal shall include the  
427 number of permanent full-time employees employed by the controlling business at other  
428 facilities located in the commonwealth.

429 SECTION 10. Said section 3A of said chapter 23A is hereby further amended by  
430 inserting after the definition of "Gateway municipality" the following 2 definitions:

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

450 "Job creation project proposal", a proposal submitted by a controlling business to the  
451 EACC pursuant to section 3F for designation of a project as an job creation certified project,  
452 provided that: (i) the proposal is submitted in a timely manner, in such form and with such  
453 information as is prescribed by the EACC, supported by independently verifiable information

454 and signed under the penalties of perjury by a person authorized to bind the controlling business;  
455 (ii) the proposal includes specific targets by year for the subsequent 5 calendar year period  
456 relative to the projected increase in the number of permanent full-time employees of the  
457 controlling business to be employed by and at the project from among residents of the  
458 commonwealth; provided further, that in the case of a project that is a new facility within the  
459 meaning of clause (b) of the definition of job creation project, such proposal shall include, in  
460 addition, the number of permanent full-time employees employed by the controlling business at  
461 other facilities located in the commonwealth.

462 SECTION 11. Said section 3A of chapter 23A, as so appearing, is hereby further  
463 amended by inserting after the definition of "Municipal application" the following definition:-

464 "Municipal project endorsement", the endorsement by the municipality or municipalities  
465 in which a proposed project is located pursuant to clause (b) of subsection (1) of section 3F.

466 SECTION 12. Said section 3A of chapter 23A, as so appearing, is hereby further  
467 amended by striking out the definitions of "Project" and "Project proposal" inserting in place  
468 thereof the following 2 definitions:-

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

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

474 SECTION 13. Said section 3A of chapter 23A, as so appearing, is hereby further  
475 amended by adding the following 2 definitions:-

476 "Special tax assessment", a binding agreement between a municipality and a controlling  
477 business consistent with the requirements of subsection (7) of section 3F.

478 "Tax increment financing agreement", a binding agreement between a municipality and a  
479 controlling business consistent with the requirements of subsection (6) of section 3F and section  
480 59 of chapter 40.

481 SECTION 14. Said chapter 23A is hereby further amended by striking out section 3B, as  
482 so appearing, and inserting in place thereof the following section:-

483 Section 3B. There shall be an economic assistance coordinating council, established  
484 within MOBD to consist of: the director of the office of business development or a designee who  
485 shall serve as co-chairperson, the director of housing and community development or a designee  
486 who shall serve as co-chairperson, the director of career services or a designee, the secretary of  
487 labor and workforce development or a designee, 2 persons from MOBD as designated by the

488 director of the office of business development, the president of the Commonwealth Corporation  
489 or a designee, and 7 persons to be appointed by the governor, 1 of whom shall be from the  
490 western region of the commonwealth, 1 of whom shall be from the central region of the  
491 commonwealth, 1 of whom shall be from the eastern region of the commonwealth, 1 of whom  
492 shall be from the southeastern region of the commonwealth, 1 of whom shall be from Cape Cod  
493 or the Islands, 1 of whom shall be a representative of a higher educational institution within the  
494 commonwealth and 1 of whom shall be from the Merrimack valley, all of whom shall have  
495 expertise in issues pertaining to training, business relocation and inner-city and rural  
496 development, and all of whom shall be knowledgeable in public policy and international and  
497 state economic and industrial trends. Each member appointed by the governor shall serve at the  
498 pleasure of the governor. The council shall adopt by-laws to govern its affairs.

499 SECTION 15. Subsection (1) of section 3C of said chapter 23A, as so appearing, is  
500 hereby amended by striking out clauses (d) to (h), inclusive, and inserting in place thereof the  
501 following 4 clauses:-

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

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

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

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

511 SECTION 16. Section 3D of said chapter 23A, as so appearing, is hereby amended by  
512 striking out, in line 1, the word "The" and inserting in place thereof the following word:- (1)  
513 The.

514 SECTION 17. Said section 3D of said chapter 23A, as so appearing, is hereby further  
515 amended by adding the following subsection:-

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

523 (a) inclusion of the facility and underlying parcels in the pre-existing contiguous ETA  
524 does not alter the eligibility of said ETA as determined pursuant to subclause (ii) of clause (a) of  
525 section 3D;

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

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

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

533 SECTION 18. Clause (f) of subsection (2) of section 3E of said chapter 23A, as so  
534 appearing, is hereby amended by striking out subclause (iii) and inserting in place thereof the  
535 following subclause:-

536 (iii) a statement which describes the municipality's proposals to secure access to publicly  
537 or privately sponsored training programs to be made available to employees of certified projects,  
538 or others who reside in the ETA which contains the area proposed for designation, if applicable;  
539 and

540 SECTION 19. Said section 3E of said chapter 23A is hereby further amended by striking  
541 out subsection (3) and inserting in place thereof the following subsection:-

542 (3) receipt with the municipal application of a binding written offer from the  
543 municipality, subject only to acceptance by the EACC through designation of the area proposed  
544 therefor, in the municipal application as an EOA, to provide to certified projects within the  
545 project EOA and pursuant to section 59 of chapter 40 either tax increment financing or a special  
546 tax assessment consistent with subsection (6) or (7) of section 3F.

547 SECTION 20. Clause (d) of subsection (4) of said section 3E of said chapter 23A, as so  
548 appearing, is hereby amended by striking out the second paragraph and inserting in place thereof  
549 the following paragraph:-

550 An EOA shall retain its designation for at least 5 years and not more than 20 years from  
551 the date it is so designated, as determined by the EACC, unless such designation is revoked prior  
552 to the expiration of the specified period; provided, however, that the EACC shall not specify a  
553 duration in excess of that requested in the municipal application. The designation of an EOA  
554 may be revoked only by the EACC, and only upon the following grounds: (a) upon the petition  
555 of the municipality which requested the designation which petition satisfies the authorization  
556 requirements for a municipal application, and which petition shall be granted as a matter of  
557 course; or (b) if the EACC determines, based on its own investigation, that plans and



558 commitments incorporated with the municipal application for such designation are materially at  
559 variance with the conduct of the municipality subsequent to the designation and such variance is  
560 found to frustrate the public purpose which such designation was intended to advance. Any such  
561 revocation of an EOA designation shall only be applied prospectively to deny certification to any  
562 projects located or to be located in such EOA and not certified prior to such revocation and shall  
563 not apply to, nor revoke any benefits due to or which may become due to, any certified project  
564 already in existence in said EOA, including but without limitation any benefits included in any  
565 plans and commitments incorporated with the municipal application for such designation;  
566 provided, however, that in no event shall a certified project receive any benefits arising from its  
567 status as a certified project for a period of longer than that specified by the EACC in its  
568 certification designation, including any renewals thereof, or 20 years, whichever period is of  
569 shorter duration. No designation of an area as an EOA may be renewed or extended except  
570 pursuant to the provisions of paragraphs (1) to (4), inclusive.

571 SECTION 21. Said section 3E of said chapter 23A is hereby further amended by adding  
572 the following subsection:-

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

578 (a) a significant influx or growth in business activity,

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

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

583 SECTION 22. Said chapter 23A is hereby further amended by striking out section 3F, as  
584 so appearing, and inserting in place thereof the following section:-

585 Section 3F. (1) The EACC may from time to time designate 1 or more projects as a  
586 certified expansion project, a certified enhanced expansion project, a certified job creation  
587 project, or a certified manufacturing retention project, and take any and all actions necessary or  
588 appropriate thereto, upon compliance with the following:

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

591 (b) receipt of a municipal project endorsement, which includes the following findings  
592 based on the information submitted with said project proposal and such additional investigation  
593 as the municipality shall make:

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

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

599 (iii) together with all other projects previously certified and located in the same  
600 municipality, will not overburden the municipality's supporting resources, including but without  
601 limitation those set forth in clause (f) of said paragraph (2) of section 3E;

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

607 (v) the project proposal contains documentation regarding an agreement, if any, between  
608 the controlling business and area banking institutions by which said controlling business agrees  
609 to establish one or more accounts in said banks and said banks agree to commit a specified  
610 percentage of the funds deposited in said accounts for loans made thereby to businesses located  
611 within the expansion project area pursuant to the small business capital access program  
612 established pursuant to section 57 of chapter 23A;

613 (vi) the project as described in the proposal, together with the municipal resources  
614 committed thereto, will, if certified, have a reasonable chance of increasing or retaining  
615 employment opportunities as advanced in said proposal; and

616 (vii) In the case of an expansion project, the municipality or municipalities in which the  
617 expansion project is located or will be located each has offered to enter into a tax increment  
618 financing agreement meeting the requirements of paragraph (6) or (7) of section 3F, or to provide  
619 a special tax assessment meeting the requirements of said paragraph (7) of said section 3F;

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

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

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

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

633 (e) Notwithstanding any provisions of sections 3 to 3H, inclusive, to the contrary, as of  
634 July 1, 2014 it shall no longer be a requirement that a certified expansion project be located  
635 within an ETA and an EOA; provided that an expansion project proposal shall be accompanied  
636 by a municipal project endorsement that meets the requirements of clause (b) of subsection (1) of  
637 section 3F.

638 (2) A certified project shall retain its certification for the period specified by the EACC in  
639 its certification decision; provided, however, that such specified period shall be not less than 5  
640 years from the date of certification nor more than: (i) 20 years from such date; or (ii) the number  
641 of years requested by the municipality approving the project proposal, whichever is lesser, unless  
642 such certification is revoked prior to the expiration of the specified period. The certification of a  
643 project may be revoked only by the EACC and only upon: (a) the petition of the municipality  
644 that approved the project proposal, if applicable, if the petition satisfies the authorization  
645 requirements for a municipal application, or the petition of the director of economic  
646 development; and (b) the independent investigation and determination of the EACC that  
647 representations made by the controlling business in its project proposal are materially at variance  
648 with the conduct of the controlling business subsequent to the certification and such variance is  
649 found to frustrate the public purpose that such certification was intended to advance; provided,  
650 however, that for an expansion project where the actual number of permanent full-time  
651 employees employed by the controlling business at the project is less than 50 per cent of the  
652 number of such permanent full-time employees projected in the project proposal, then this shall  
653 be deemed a material variance for the purposes of a revocation determination. Upon such a  
654 revocation, any and all tax credits available to the controlling business as a result of project  
655 certification shall be revoked and forfeited for the year in which revocation occurred and all  
656 subsequent years, and the commonwealth, and the municipality, in the case of a certified  
657 expansion project, shall have causes of action against the controlling business for the value of  
658 any economic benefit received by the controlling business prior or subsequent to such  
659 revocation.

660 Under this section, revocation shall take effect on the first day of the tax year in which  
661 the material variance occurred, as determined by the EACC.

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

674 Annually, on or before the first Wednesday in December, the EACC shall file a report  
675 detailing its findings of the review of all certified projects that it evaluated in the prior fiscal year  
676 to the commissioner of revenue, to the chairs of the joint committee on revenue and the chairs of  
677 the joint committee on economic development and emerging technologies.

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

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

685 (a) for expansion projects:

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

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

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

693 (b) for enhanced expansion projects:

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

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

699 (c) for manufacturing retention projects:

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

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

706 (d) for job creation projects:

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

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

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

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

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

729 (7) Where a municipal project endorsement includes an offer by the municipality to  
730 provide the certified project with a special tax assessment, the municipal project endorsement

731 shall include a binding written offer setting forth the following assessment schedule for each  
732 parcel of real property in and on which is located, and which is otherwise a part of, a certified  
733 project:

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

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

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

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

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

745 For the purposes of this clause the term “municipality’s fiscal year” shall refer to a period  
746 of 365 days beginning, in the first instance, with the, calendar year in which the assessed  
747 property is purchased or acquired by the controlling business or the calendar year in which the  
748 assessed property becomes part of a certified project, whichever is last to occur; provided,  
749 further, that no such written offer from a municipality shall be considered to be binding as  
750 aforesaid unless and until it is authorized.

751 Notwithstanding anything to the contrary in section 3F, a municipality may offer a  
752 special tax assessment to a controlling business without a certified project, provided that (i) the  
753 municipality shall make a formal determination that the controlling business is making an  
754 investment that will contribute to economic revitalization of the municipality and significantly  
755 increase employment opportunities for residents of the municipality; (ii) the municipality shall  
756 apply to the EACC for approval of the special tax assessment; and (iii) the EACC shall make a  
757 formal finding, based on information presented by the municipality and incorporated into its  
758 minutes, that the special tax assessment is reasonably necessary to enable the controlling  
759 business’s investment and will further the public purpose of encouraging increased industrial and  
760 commercial activity in the commonwealth.

761 SECTION 23. Section 63 of said chapter 23A, as so appearing, is hereby amended by  
762 striking out subsections (a) and (b) and inserting in place thereof the following 2 subsections:-

763 (a) There shall be established within the executive office of housing and economic  
764 development a MassWorks infrastructure program: (i) to issue public infrastructure grants to  
765 municipalities and other public instrumentalities for design, construction, building, land

766 acquisition, rehabilitation, repair and other improvements to publicly-owned infrastructure  
767 including, but not limited to, sewers, utility extensions, streets, roads, curb-cuts, parking, water  
768 treatment systems, telecommunications systems, transit improvements and pedestrian and  
769 bicycle ways; (ii) for commercial and residential transportation and infrastructure development,  
770 improvements and various capital investment projects under the growth districts initiative  
771 administered by the executive office of housing and economic development; (iii) to assist  
772 municipalities to advance projects that support job creation and expansion, housing development  
773 and rehabilitation, community development projects, and small town transportation projects  
774 authorized under subsection (e); provided, however, that projects supporting smart growth as  
775 defined by the state's sustainable development principles shall be preferred; or (iv) to match  
776 other public and private funding sources to build or rehabilitate transit-oriented housing located  
777 within .5 miles of a commuter rail station, subway station, ferry terminal, or bus station, at least  
778 25 per cent of which shall be affordable.

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

784 SECTION 24. Said chapter 23A is hereby further amended by adding the following  
785 section:-

786 Section 65. (a) The secretary of housing and economic development, hereinafter referred  
787 to as the secretary, shall establish a Massachusetts financial services advisory council, hereinafter  
788 referred to as the council, within the executive office of housing and economic development. The  
789 council's mission shall be to advise the governor on policies, strategies, and initiatives designed  
790 to preserve and advance the competitiveness and leadership of the state's financial services  
791 industry, including, but not limited to, the banking, investment management, and insurance  
792 sectors.

793 (b) The council shall consist of 15 members: the secretary, who shall serve as chair; the  
794 chairs of the joint committee on economic development and emerging technologies; the chairs of  
795 the joint committee on financial services; the commissioner of higher education; the executive  
796 director of the office of international trade and investment; and 8 representatives of the business  
797 community appointed by the secretary; provided, that not fewer than 2 business representatives  
798 shall be appointed from each of the following sectors: banking, investment management, and  
799 insurance; provided further, that not less than 1 business representative shall be appointed from a  
800 company whose headquarters is located in suffolk, middlesex, essex, norfolk or worcester  
801 county; provided further, that not less than 1 business representative shall be appointed from a  
802 company whose headquarters is located in hampshire, hampden, franklin or berkshire county;  
803 and provided further, that not less than 1 business representative shall be appointed from a

804 company whose headquarters is located in Bristol, Plymouth, Nantucket, Dukes or Barnstable  
805 county. The secretary, in making appointments, shall consider the size of the business  
806 representative's company, including its employee base within the commonwealth and the amount  
807 of assets under management or premiums in force. Business representatives shall be appointed  
808 for 2 year terms, and may be reappointed without limit to the number of terms.

809 (c) The council shall convene a minimum of 3 meetings per calendar year to  
810 exchange ideas and develop strategies for business and government collaboration to strengthen  
811 and advance the state's financial services industry, especially as it relates to public policy,  
812 workforce development, international trade and direct foreign investment, and industry  
813 promotion.

814 SECTION 25. Section 1 of chapter 23G of the General Laws, as appearing in the 2012  
815 Official Edition, is hereby amended by inserting after the definition of "Economic development  
816 project" the following definition:

817 "Equity investments", investments that result in the agency holding a controlling  
818 ownership interest in any company; any membership interest that constitutes controlling voting  
819 rights in any company; any controlling interest in real estate or other assets; any transaction  
820 which in substance falls into any of these categories even though it may be structured as some  
821 other form of business transaction; and includes an equity security; provided, however, that the  
822 term "equity investments" does not include any of the foregoing if the interest is taken as  
823 security for a loan.

824 SECTION 26. Said section 1 of said chapter 23G, as so appearing, is hereby further  
825 amended by inserting after the definition of "Financing document" the following definition:-

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

827 SECTION 27. Said section 1 of said chapter 23G, as so appearing, is hereby further  
828 amended by inserting after the definition of "Sponsor" the following definition:-

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

834 SECTION 28. Said chapter 23G is hereby further amended by adding the following  
835 section:-

836 Section 46. (a) There shall be established and set up on the books of the commonwealth  
837 a separate fund to be known as the Transformative Development Fund within the Massachusetts  
838 Development Finance Agency. In carrying out its duties under this section, the agency shall have



839 the power and authority to utilize the fund, as provided in this section, to make equity  
840 investments and provide technical assistance to revitalize and support residential, commercial,  
841 industrial and institutional development, or any mix of such uses, and provide financial  
842 assistance to promote collaborative workspaces in gateway municipalities. The fund shall be  
843 administered and managed by a fund director, who shall be appointed by the executive director.  
844 The agency may adopt such guidelines as are necessary to implement the purposes of the  
845 program. The fund may coordinate with other agencies and instrumentalities of the  
846 commonwealth to effectuate the purposes of this section.

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

850 (c) Moneys in or received for the fund may be deposited with and invested by any  
851 institution as may be designated by the treasurer of the agency at the treasurer's sole discretion  
852 and paid as the fund director shall direct. Any return on investment received by the fund as a  
853 result of these deposits and the agency's equity investments shall be deposited and held for the  
854 use and benefit of the fund. The treasurer of the agency may make payments from such deposit  
855 accounts for use in accordance with the provisions of this section. The agency may be  
856 reimbursed annually from the fund for all reasonable and necessary direct costs and expenses  
857 incurred with its administration, management and operation of the fund, including reasonable  
858 staff time and out-of-pocket expenses and the reasonable administrative costs.

859 (d) The fund shall be eligible to apply for and accept subventions, grants, loans,  
860 advances and contributions from any source, of money, property, labor, or other things of value,  
861 to be held, used and applied in furtherance of the purposes articulated herein.

862 (e) The agency shall use the fund to make equity investments in property that the agency  
863 has determined has the potential to constitute transformative development in 1 or more gateway  
864 municipalities. With respect to any property acquired by the fund, the agency may pledge its  
865 ownership interest, physical assets held by the ownership entity, or any portion of the anticipated  
866 gross revenue resulting from the fund's equity investments, to secure loans related to  
867 development of the property. The agency may not cross-collateralize the fund's investments in  
868 such property.

869 (f) The fund director shall allocate a portion of the original capitalization of the fund, not  
870 to exceed 20 per cent to provide technical assistance to revitalize and support development in  
871 gateway municipalities, utilizing any or all of the following methods of providing such  
872 assistance: (i) grants to support the hiring of professional staff or professional services by a  
873 gateway municipality or any instrumentality thereof; (ii) reimbursement for professional staff  
874 employed by the agency and imbedded in a gateway municipality; (iii) grants to pay for third-

875 party professional services managed by the agency; and (iv) any other variation on the provision  
876 of technical assistance that is consistent with the purposes of this section.

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

882 (h) The fund director shall allocate a portion of the original capitalization of the fund to  
883 support the development in gateway municipalities of collaborative workspaces to spur  
884 innovative and creative business growth and economic activity and assist with the redevelopment  
885 of underutilized buildings. The program shall: (i) promote the creation of spaces, known as  
886 collaborative workspaces, by providing financial assistance for capital investments in  
887 underutilized buildings; (ii) foster collaboration and linkages among innovative and creative  
888 enterprises by providing central locations for such businesses or individuals to work in an  
889 environment designed to promote sharing of resources, experience and expertise; (iii) support  
890 partnerships between municipalities, property owners and businesses to establish such  
891 collaborative workspaces; and (iv) require such collaborative workspace to provide shared space  
892 which promotes the interaction, socialization and coordination among tenants through the  
893 clustering of multiple businesses or individuals within the collaborative workspace. The agency  
894 shall, through grants, contracts, or loans, administer the program for the purpose of facilitating  
895 collaborative, co-working space to address a regional market demand for affordable work  
896 environments that support communication, information sharing and networking opportunities.

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

904 (j) The agency shall solicit applications for financial assistance that promote  
905 collaborative workspaces through a request for proposals. The agency shall establish criteria for  
906 the submission of applications; provided, however, that the applications, at a minimum, shall  
907 include: (i) a description of the parties involved in the project, including the professional  
908 expertise and qualifications of the principals; (ii) a description of the scope of work that shall be  
909 undertaken by each party involved in the project; (iii) the proposed budget, including verification  
910 of funding from other sources; (iv) a statement of the project objective, including specific  
911 information on how the project shall promote the use of the space as collaborative, shared space;  
912 (v) a statement that sets forth the implementation plan, the facilities and resources available or

913 needed for the project, and the proposed commencement and termination dates of the project;  
914 (vi) a description of the expected significance of the project, including a description of the  
915 market demand for the type of workspace proposed in the region that the space will be located  
916 and the number of businesses or individuals that will be served as a result of the project; and (vii)  
917 any other information that the agency shall deem necessary. The agency shall also establish  
918 guidelines for the review and approval of applications that include preferences for proposals that  
919 (i) redevelop at least 10,000 square feet in existing properties located in the downtown area of a  
920 gateway city; (ii) dedicate at least 25 per cent of accessible space to collaborative use; and (iii)  
921 support a cluster of at least 15 separate occupants.

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

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

940 (m) The agency shall, in coordination with the executive office of housing and economic  
941 development, submit an annual report to the clerks of the house and senate who shall forward the  
942 report to the house and senate committees on ways and means, the joint committee on economic  
943 development and emerging technologies and the joint committee on labor and workforce  
944 development on or before December 31. The report shall include a current assessment of the  
945 progress of each project funded through the collaborative workspace program and the progress of  
946 the participants in the program.

947 SECTION 29. Subsection (a) of section 2MMM of chapter 29 of the General Laws, as  
948 appearing in the 2012 Official Edition, is hereby amended by striking out the second and third  
949 sentences and inserting in place thereof the following 2 sentences:-

950 The department of higher education shall hold the Pipeline Fund in an account or  
951 accounts separate from other funds or accounts. Amounts credited to the Pipeline Fund shall be  
952 used by the commissioner of higher education, in consultation with the science, technology,  
953 engineering, and mathematics advisory council, established by section 217 of chapter 6.

954 SECTION 30. Said chapter 29 is hereby further amended by inserting after section  
955 2KKKK the following section:-

956 Section 2LLLL. (a) There shall be established and set upon the books of the  
957 commonwealth a separate fund to be known as the Advanced Manufacturing and Information  
958 Technology Training Trust Fund, hereinafter called the fund. The purpose of the fund shall be to  
959 establish and support training and education programs that address the workforce shortages of  
960 the advanced manufacturing and information technology industries in the commonwealth to help  
961 meet the workforce and talent pipeline needs of employers. The fund shall be administered by  
962 the Commonwealth Corporation who shall make expenditures from the fund, without further  
963 appropriation; provided, however, that not more than 10 per cent of the amount held in the fund  
964 in any 1 year shall be used by the Commonwealth Corporation for the combined cost of program  
965 administration, technical assistance to grantees and program evaluation

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

968 (1) identify, support or establish, collaborative regional partnerships, including but not  
969 limited to, employers, workforce development and education organizations and economic  
970 development officials in every region of the state where manufacturers have a presence or where  
971 the information technology industry and related occupations demonstrate demand;

972 (2) address critical workforce shortages in advanced manufacturing or information  
973 technology;

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

976 (4) provide training, educational or career ladder services for currently employed or  
977 unemployed manufacturing and information technology workers who are seeking new positions  
978 or responsibilities within the manufacturing or information technology industry;

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

981 (6) increase support for internship and apprentice training;

982 (7) boost industry-relevant instructor capacity for high school and postsecondary  
983 programs; and

984 (8) direct support for succession planning, worker retention and up-skilling strategies for  
985 older and incumbent workers.

986 (9) to facilitate the purchase of manufacturing related equipment by vocational technical  
987 high schools. ; and (10) establish research and demonstration projects for training entry-level  
988 employees in the work environment for upward mobility through the use of high intensity  
989 training methodologies to determine the most likely successful training models to provide  
990 upward mobility.

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

1000 (d) A grant proposal submitted under subsection (c) shall include, but not be limited to:

1001 (1) a plan that defines specific goals for advanced manufacturing or information  
1002 technology workforce training and educational improvements;

1003 (2) the evidence-based programs the applicant shall use to meet the goals;

1004 (3) a budget necessary to implement the plan, including a detailed description of any  
1005 funding or in-kind contributions the applicant or applicants will be providing in support of the  
1006 proposal;

1007 (4) any other private funding or private sector participation the applicant anticipates in  
1008 support of the proposal; and

1009 (5) the proposed number of individuals who would be enrolled, complete training and be  
1010 placed into employment in the targeted industries.

1011 (e) The Commonwealth Corporation shall, in consultation with the executive office of  
1012 housing and economic development, executive office of labor and workforce development,  
1013 department of higher education and the Massachusetts technology collaborative, develop  
1014 guidelines for an annual review of the progress being made by each grantee. Each grantee shall  
1015 participate in any evaluation or accountability process implemented by or authorized by the  
1016 Commonwealth Corporation. The Commonwealth Corporation shall file annual reports for the  
1017 duration of the programs with the chairs of the house and senate committees on ways and  
1018 means, the chairs of the joint committee on labor and workforce development, the chairs of the

1019 joint committee on community development and small business and the chairs of the joint  
1020 committee on economic development and emerging technologies, on or before January 1;  
1021 provided further, the report shall include an overview of the activities of the programs, the  
1022 number of participants in the programs, and the employment outcomes in the programs.

1023 (f) The Commonwealth Corporation shall, in consultation with the executive office of  
1024 education, shall evaluate and report on the status of vocational-technical schools, including but  
1025 not limited to a recommendation on whether the current training programs are adequately  
1026 focused on the high-growth sectors of the Massachusetts economy or occupations with the best  
1027 job prospects for those entering the workforce and the funding needs including capital  
1028 improvements, investments and instructional equipment needed to focus vocational education  
1029 programs towards high-growth industries.

1030

1031 SECTION 31. Chapter 40 of the General Laws is hereby amended by striking out section  
1032 59, as so appearing, and inserting in place thereof the following section:-

1033 Section 59. Notwithstanding any general or special law to the contrary, any city or town  
1034 by vote of its town meeting, town council, or city council with the approval of the mayor where  
1035 required by law, on its own behalf or in conjunction with one or more cities or towns, and  
1036 pursuant to regulations issued by the economic assistance coordinating council established under  
1037 section 3B of chapter 23A, may adopt and execute a tax increment financing agreement  
1038 hereinafter referred to as a TIF agreement, and do any and all things necessary thereto; provided,  
1039 however, that the TIF agreement:

1040 (i) includes a description of the parcels to be included in the agreement; provided,  
1041 however, that the parcels are wholly within an economic target area or an area presenting  
1042 exceptional opportunities for increased economic development, as defined by section 3D of  
1043 chapter 23A and as may be defined further by regulations adopted by the economic assistance  
1044 coordinating council; provided, further, that in the case of a TIF area that includes parcels  
1045 located in one or more city or towns, the areas included in the TIF agreement shall be contiguous  
1046 areas of such cities or towns;

1047 (ii) describes in detail all construction and construction-related activity, public and  
1048 private, contemplated for such TIF agreement as of the date of adoption of the TIF agreement;  
1049 provided, however, that in the case of public construction as aforesaid, the TIF agreement shall  
1050 include a detailed projection of the costs thereof and a betterment schedule for the defrayal of  
1051 such costs; provided, further, that the TIF agreement shall provide that no costs of such public  
1052 constructions shall be recovered through betterments or special assessments imposed on any  
1053 party which has not executed an agreement in accordance with the provisions of clause (v); and  
1054 provided, further, that in the case of private construction as aforesaid, the TIF agreement shall  
1055 include the types of industrial and commercial developments which are projected to occur within

1056 such TIF area, with documentary evidence of the level of commitment therefore, including but  
1057 not limited to architectural plans and specifications as required by said regulations;

1058 (iii) authorizes tax increment exemptions from property taxes, under clause 51 of section  
1059 5 of chapter 59, for a specified term not to exceed 20 years, for any parcel of real property which  
1060 is included in a TIF agreement; provided, however, that the TIF agreement shall specify the level  
1061 of the exemptions expressed as exemption percentages, not to exceed 100 per cent to be used in  
1062 calculating the exemptions for the parcel, and for personal property situated on that parcel, as  
1063 provided under said clause 51 of said section 5 of said chapter 59; provided, further, that the  
1064 exemption for each parcel of real property shall be calculated using an adjustment factor for each  
1065 fiscal year of the specified term equal to the product of the inflation factors for each fiscal year  
1066 since the parcel first became eligible for an exemption under this clause; provided, further that  
1067 the inflation factor for each fiscal year shall be a ratio;

1068 (a) the numerator of which shall be the total assessed value of all parcels of commercial  
1069 and industrial real estate that are assessed at full and fair cash value for the current fiscal year  
1070 minus the new growth adjustment for the current fiscal year attributable to the commercial and  
1071 industrial real estate as determined by the commissioner of revenue under subsection (f) of  
1072 section 21C of chapter 59; and

1073 (b) the denominator of which shall be the total assessed value for the preceding fiscal  
1074 year of all the parcels included in the numerator; provided, however, that the ratio shall not be  
1075 less than 1;

1076 (iv) establishes a maximum percentage of the costs of any public construction, referenced  
1077 in clause (ii) and initiated subsequent to the adoption of the TIF agreement, that can be recovered  
1078 through betterments or special assessments against any parcel of real property eligible for tax  
1079 increment exemptions from property taxes pursuant to clause (iii) during the period of such  
1080 parcel's eligibility for exemption from annual property taxes pursuant to clause 51 of section 5 of  
1081 chapter 59, notwithstanding the provisions of chapter 80 or any other general or special law  
1082 authorizing the imposition of betterments or special assessments;

1083 (v) includes: (a) all material representations of the parties which served as the basis for  
1084 the descriptions contained in the TIF agreement in accordance with the provisions of clause (ii);  
1085 (b) a detailed recitation of the tax increment exemptions and the maximum percentage of the cost  
1086 of public improvements that can be recovered through betterments or special assessments  
1087 regarding such parcel of real property pursuant to clauses (iii) and (iv); (c) a detailed recitation of  
1088 all other benefits and responsibilities inuring to and assumed by the parties to such agreement;  
1089 and (d) a provision that such agreement shall be binding upon subsequent owners of such parcel  
1090 of real property;

1091 (vi) delegates to one board, agency or officer of the city or town the authority to execute  
1092 the agreement in accordance with the provisions of clause (v);

1093 (vii) is certified as an approved TIF agreement by the economic assistance coordinating  
1094 council pursuant to section 3F of chapter 23A and regulations adopted by said council; provided,  
1095 however, that the economic assistance coordinating council shall certify in its vote that the TIF  
1096 agreement is consistent with the requirements of this section and section 3F of chapter 23A, and  
1097 will further the public purpose of encouraging increased industrial and commercial activity in the  
1098 commonwealth;

1099 (viii) requires of an owner of a parcel pursuant to clause (v) to submit to the city or town  
1100 clerk and the economic assistance coordinating council a report detailing the status of the  
1101 construction laid out in the agreement; the current value of the property; and the number of jobs  
1102 created to date as a result of the agreement; provided, however, that a report shall be filed every  
1103 two years for the term of the tax increment exemption allowed under clause 51 of section 5 of  
1104 chapter 59; and provided further, that a final report shall be filed in the final year of the  
1105 exemption.

1106 The board, agency or officer of the city or town authorized pursuant to clause (vi) to  
1107 execute agreements shall forward to the board of assessors a copy of each approved TIF  
1108 agreement, together with a list of the parcels included therein.

1109 SECTION 32. Chapter 40J of the General Laws is hereby amended by inserting after  
1110 section 6E½ the following section:-

1111 Section 6H. There shall be established and set upon the books of the corporation a  
1112 separate fund to be known as the Big Data Innovation and Workforce Fund, to which shall be  
1113 credited the proceeds of any bonds or notes of the commonwealth issued for the purpose and any  
1114 appropriations designated by the general court to be credited thereto. The corporation shall hold  
1115 the fund in an account or accounts separate from other funds, including other funds established  
1116 under this chapter. Amounts credited to the fund shall be available for expenditure by the  
1117 corporation, without further appropriation, for any and all activities consistent with the  
1118 provisions of this section and supportive of the purposes specified in this section as the  
1119 corporation may determine are appropriate, including without limitation grants, contracts and  
1120 loans. Amounts credited to the fund shall be expended or applied only with the approval of the  
1121 executive director of the corporation upon consultation with the director of the John Adams  
1122 innovation institute. Amounts credited to the fund shall be used to promote the use of big data,  
1123 so-called, open data and analytics by, including, but not limited to: (i) bringing together  
1124 academia, industry and public sector organizations to make recommendations regarding how to  
1125 educate and prepare a workforce for careers in big data, including, but not limited to, through  
1126 continuing education programs, advanced degree programs, and community college and STEM  
1127 courses to close the skills gap; (ii) providing access to tools and technology to enable academia  
1128 and industry to analyze open data sets to help identify and solve problems in transportation,  
1129 public health, energy and other areas of public policy concern and to support economic  
1130 development; and (iii) providing challenge grants that enable departments, agencies and



1131 instrumentalities of the commonwealth that utilize big data to solve public policy concerns and to  
1132 support economic development. The corporation shall support efforts to develop policies and  
1133 guidelines to safeguard personally identifiable information.

1134 SECTION 33. Subsection (a) of section 4 of chapter 40V of the General Laws, as  
1135 appearing in the 2012 Official Edition, is hereby amended by striking out clause (ii).

1136 SECTION 34. Paragraph (1) of subsection (g) of section 6 of chapter 62 of the General  
1137 Laws, as so appearing, is hereby amended by striking out the first paragraph and inserting in  
1138 place thereof the following paragraph:-

1139 A credit shall be allowed against the tax liability imposed by this chapter, to the extent  
1140 authorized by the economic assistance coordinating council established in section 3B of chapter  
1141 23A, up to an amount equal to 50 per cent of such liability in any taxable year; provided,  
1142 however, that the 50 per cent limitation shall not apply where the credit is refundable under  
1143 paragraph (5): (i) for certified expansion projects and certified enhanced expansion projects, as  
1144 defined in sections 3A and 3F of said chapter 23A, an amount up to 10 per cent, (ii) for certified  
1145 manufacturing retention projects, as defined in said sections 3A and 3F of said chapter 23A, an  
1146 amount up to 40 per cent of the cost of property that would qualify for the credit allowed by  
1147 section 31A of chapter 63 if the property were purchased by a manufacturing corporation or a  
1148 business corporation engaged primarily in research and development and used exclusively in a  
1149 certified project as defined in said sections 3A and 3F of said chapter 23A; and, (iii) for certified  
1150 job creation projects, as defined in said sections 3A and 3F of said chapter 23A, an amount up to  
1151 \$1,000 per job created, or up to \$5,000 per job created in a gateway municipality as defined by  
1152 section 3A of chapter 23A or within a city or town whose average seasonally adjusted  
1153 unemployment rate, as reported by the executive office of labor and workforce development, is  
1154 lower than the average seasonally adjusted unemployment rate of the commonwealth; provided,  
1155 however, that the total award per project shall be no more than \$1,000,000; and further provided  
1156 that a credit under this clause (iii) shall be allowed only for the year subsequent to that in which  
1157 the jobs are created. A lessee may be eligible for a credit pursuant to this subsection for real  
1158 property leased pursuant to an operating lease. Notwithstanding any contrary provisions in  
1159 section 3F of chapter 23A, if such property is disposed of or ceases to be in qualified use within  
1160 the meaning of section 31A or ceases to be used exclusively in a certified project before the end  
1161 of the certified project's certification period, or if a project's certification is revoked, the  
1162 recapture provisions of subsection (e) of section 31A shall apply; the revocation shall take effect  
1163 on the first day of the tax year in which a material variance or material misrepresentation  
1164 occurred as determined by the EACC. If such property is disposed of after the certified project's  
1165 certification period but before the end of such property's useful life, the recapture provisions of  
1166 subsection (e) of section 31A shall apply. The expiration of a certified project's certification shall  
1167 not require the application of the recapture provisions of subsection (e) of section 31A.

1168 SECTION 35. The third paragraph of subsection (g) of said section 6 of said chapter 62,  
1169 as so appearing, is hereby amended by striking out the fourth sentence and inserting in place  
1170 thereof the following sentence:- To the extent applicable, paragraph (2) of section 3F of said  
1171 chapter 23A shall apply to tax benefits awarded under this section.

1172 SECTION 36. Said subsection (g) of said section 6 of said chapter 62, as so appearing, is  
1173 hereby further amended by striking out paragraph (2) and inserting in place thereof the following  
1174 paragraph:-

1175 (2) Any taxpayer entitled to a credit under this subsection for any taxable year may, to the  
1176 extent authorized by the economic assistance coordinating council established in section 3B of  
1177 chapter 23A, carry over and apply to the tax for any one or more of the next succeeding ten  
1178 taxable years, the portion, as reduced from year to year, of those credits which exceed the tax for  
1179 the taxable year; provided, however, that in no event shall the taxpayer apply the credit to the tax  
1180 for any taxable year beginning more than five years after the certified project or economic  
1181 opportunity area ceases to qualify as such under the provisions of chapter 23A. Notwithstanding  
1182 the foregoing, the EACC may limit or restrict carry-over of credits as set forth in paragraph (5)  
1183 of section 3F of said chapter 23A.

1184 SECTION 37. Said subsection (g) of said section 6 of said chapter 62, as so appearing, is  
1185 hereby further amended by striking out paragraph (5) and inserting in place thereof the following  
1186 paragraph:-

1187 (5) If a credit allowed under clauses (ii) and (iii) of paragraph 1 for a certified  
1188 manufacturing retention project or a certified job creation project exceeds the tax otherwise due  
1189 under this chapter, 100 per cent of the balance of such credit may, at the option of the taxpayer  
1190 and to the extent authorized by the economic assistance coordinating council, be refundable to  
1191 the taxpayer. Such refund shall be for the taxable year in which the qualified property giving rise  
1192 to that credit is placed in service, in the case of a manufacturing retention project, or for the  
1193 taxable year subsequent to the year in which the required jobs are added, in the case of a job  
1194 creation project. If such credit balance is refunded to the taxpayer, the credit carryover provisions  
1195 of paragraph (2) shall not apply.

1196 SECTION 38. Said section 6 of said chapter 62, as so appearing, is hereby further  
1197 amended by striking out, in line 843, the figure "\$5,000,000" and inserting in place thereof the  
1198 following figure:- \$10,000,000.

1199 SECTION 39. Said section 6 of said chapter 62 is hereby further amended by striking  
1200 out, the figure "\$10,000,000", inserted by section 38, and inserting in place thereof the following  
1201 figure:- \$5,000,000.

1202 SECTION 40. Said section 6 of said chapter 62, as so appearing, is hereby further  
1203 amended by striking out, in line 848, the figure “\$5,000,000” and inserting in place thereof the  
1204 following figure:- \$10,000,000.

1205 SECTION 41. Said section 6 of said chapter 62 is hereby further amended by  
1206 striking out the figure “\$10,000,000”, inserted by section 40 and inserting in place thereof the  
1207 following figure:- \$5,000,000.

1208 SECTION 42. Said section 6 of said chapter 62, as appearing in the 2012 Official  
1209 Edition, is hereby further amended by adding the following subsection:-

1210 (s) (1) As used in this subsection, the following words shall, unless the context clearly  
1211 requires otherwise, have the following meanings:-

1212 “Business”, a profession, sole proprietorship, trade partnership, corporation, general  
1213 partnership, limited liability company, limited partnership, joint venture, business trust, public  
1214 benefit corporation, non-profit entity or other business entity.

1215 “Gateway municipality”, a gateway municipality as defined in section 3A of chapter 23A.

1216 “Qualifying business”, a business which: (a) has its principal place of business in the  
1217 commonwealth; (b) has at least 50 per cent of its employees located in the business’s principal  
1218 place of business; (c) has a fully developed business plan that includes all appropriate long and  
1219 short term forecasts and contingencies of business operations, including research and  
1220 development, profit, loss and cash flow projections and details of angel investor funding; (d)  
1221 employs 20 or fewer full-time employees at the time of the taxpayer investor’s initial qualifying  
1222 investment as provided for in paragraph (2); (e) has a federal tax identification number; and (f)  
1223 has gross revenues equal to or less than \$500,000 in the fiscal year prior to eligibility.

1224 “Qualifying investment”, a monetary investment that is at risk and not secured or  
1225 guaranteed; provided, however, that a “qualifying investment” shall not include venture capital  
1226 funds, hedge funds and commodity funds with institutional investors, or investments in a  
1227 business involved in retail, real estate, professional services, gaming or financial services.

1228 “Taxpayer investor”, accredited investors, as defined by the United States Securities and  
1229 Exchange Commission pursuant to section 2(15)(ii) of the Securities Act of 1933, 15 U.S.C.  
1230 section 77b(15)(ii), and who is not the principal owner of the qualifying business who is  
1231 involved as a full-time professional activity.

1232 (2) A taxpayer investor who makes a qualifying investment in a qualifying  
1233 business shall be allowed a credit against the taxes imposed by this chapter in an amount equal to  
1234 20 per cent of the amount of the taxpayer’s qualifying investment. A taxpayer investor who  
1235 makes a qualifying investment in a qualifying business with its principal place of business  
1236 located in a gateway municipality shall be allowed a credit against the taxes imposed by this

1237 chapter in an amount equal to 30 per cent of the amount of the taxpayer's qualifying investment.  
1238 Taxpayer investors may invest up to \$125,000 per qualifying business per year with a \$250,000  
1239 maximum for each qualifying business. The total of all tax credits available to a taxpayer  
1240 investor under this subsection and section 38GG of chapter 63 shall not exceed \$50,000 in any 1  
1241 tax year.

1242 (3) Qualifying investments may be used by a qualifying business for the following  
1243 purposes: (a) capital improvements; (b) plant equipment; (c) research and development; and (d)  
1244 working capital. Qualifying investments shall not be used to: pay dividends, fund or repay  
1245 shareholders' loans, redeem shares, repay debt or pay wages or other benefits of the taxpayer  
1246 investor.

1247 (4) The credits allowed under paragraph (2) may be taken against income tax due  
1248 in either the tax year of the initial investment or in any of the 3 subsequent taxable years. Any  
1249 amount of the tax credit that exceeds the tax due for a taxable year may be carried forward by the  
1250 taxpayer investor to any of the 3 subsequent taxable years. If the qualifying business ceases to  
1251 have its principal place of business in the commonwealth within such 3 year period, the taxpayer  
1252 investor shall not claim any further credits and shall repay the total amount of credits claimed to  
1253 the commonwealth.

1254 (5) The commissioner of revenue, in consultation with the executive office of  
1255 housing and economic development, shall authorize annually, for the 2 year period beginning  
1256 January 1, 2015, and ending December 31, 2018, pursuant to this subsection together with  
1257 section 38GG of chapter 63, an amount not to exceed \$5,000,000 per year for the credits  
1258 allowed.

1259 (6) The executive office of housing and economic development, in consultation  
1260 with the commissioner of revenue, shall authorize, administer and determine eligibility for this  
1261 tax credit and allocate the credit in accordance with the standards and requirements as set forth in  
1262 regulations promulgated pursuant to this subsection. The executive office of housing and  
1263 economic development shall allocate the total available tax credit among as many qualified  
1264 commonwealth businesses as fiscally feasible with the goal of creating and maintaining jobs in  
1265 the commonwealth.

1266 (7) The commissioner of revenue and the executive office of housing and  
1267 economic development shall promulgate regulations necessary to carry out this subsection.

1268 SECTION 42A. Section 21 of chapter 62C of the General Laws is hereby amended by  
1269 striking out, in lines 158 to 160, inclusive, the words "Joint Enforcement Task Force on the  
1270 Underground Economy and Employee Misclassification, established by Executive Order 499,"  
1271 and inserting in place thereof the following words:- council on the underground economy  
1272 established by section 25 of chapter 23.

1273 SECTION 43. Said section 6 of said chapter 62, as so appearing, is hereby further  
1274 amended by adding the following subsection:-

1275 (t)(1) As used in this subsection the following words shall, unless the context clearly  
1276 requires otherwise, have the following meanings:-

1277 “Advertising and public relations expenditure”, costs incurred within the commonwealth  
1278 by an eligible theater production for goods or services related to the marketing, public relations,  
1279 creation and placement of print, electronic, television, billboards and other forms of advertising  
1280 to promote the eligible theater production.

1281 “Broadway tour launch”, a live stage production that, in its original or adaptive version,  
1282 is performed in a qualified production facility and opens its United States tour the  
1283 commonwealth.

1284 “Eligible theater production”, a live stage musical or theatrical production or tour being  
1285 presented in a qualified production facility that is either: (a) a pre-Broadway production, (b) a pre  
1286 Off-Broadway production, or (c) a Broadway tour launch; and is doing business with a  
1287 commonwealth-based theater venue, theater company, theater presenter or producer.

1288 “Eligible theater production certificate”, a certificate issued by the office certifying that  
1289 the production is an eligible theater production, which meets the requirements of this subsection.

1290 “Office”, the Massachusetts office of travel and tourism.

1291 “Payroll”, salaries, wages, fees and other compensation including related benefits for  
1292 services performed and costs incurred within the commonwealth; provided , that “payroll” shall  
1293 be limited to the first \$100,000 paid to or received on behalf of each employee of an eligible  
1294 theater production in each taxable year.

1295 “Pre-Broadway production”, a live stage production that, in its original or adaptive  
1296 version, is performed in a qualified production facility and has a presentation scheduled for New  
1297 York City’s Broadway theater district within 12 months of its presentation in the  
1298 commonwealth.

1299 “Pre-Off Broadway production”, a live stage production that, in its original or adaptive  
1300 version, is performed in a qualified production facility and has a presentation scheduled for New  
1301 York City’s Off-Broadway theater district within 12 months of its presentation in the  
1302 commonwealth.

1303 “Production and performance expenditures”, a contemporaneous exchange of cash or  
1304 cash equivalent for goods or services related to development, production, performance or  
1305 operating expenditures incurred within the commonwealth by an applicant on behalf of an  
1306 eligible theater production, including, but not limited to, expenditures for design, construction

1307 and operation, including sets, special and visual effects, costumes, wardrobes, make-up and  
1308 accessories, sound, lighting and staging, payroll, advertising and public relations expenditures,  
1309 facility costs, rentals, per diems, accommodations and other related costs.

1310 “Qualified production facility”, a facility located within the commonwealth, in which live  
1311 theatrical productions are, or are intended to be, exclusively presented, and which contains at  
1312 least 1 stage, a seating capacity of 600 or more seats, and dressing rooms, storage areas and other  
1313 ancillary amenities necessary for the presentation of an eligible theater production.

1314 (2) There shall be established a live theater tax credit under which a taxpayer engaged  
1315 in the production of an eligible theater production may be eligible. The purpose of the credit  
1316 shall be to support the expansion of pre-Broadway and pre-Off Broadway live theater and  
1317 Broadway tour launches and to promote the development and growth of live theater in the  
1318 commonwealth.

1319 (3) A taxpayer that receives an eligible theater production certificate shall be allowed  
1320 a tax credit equal 25 per cent of the total production and performance expenditures for the  
1321 eligible theater production, when the total production budget of the eligible theater production is  
1322 equal to or greater than \$100,000; provided, that such credits shall only be allowable for  
1323 production costs certified by the commissioner and directly attributable to activities in the  
1324 commonwealth; and provided further, that no amount of state funds, state loans or state  
1325 guaranteed loans received by the taxpayer shall be included for the purposes of calculating any  
1326 costs, budget or credits pursuant to this subsection.

1327 (4) The total cumulative value of the tax credit authorized pursuant to this subsection  
1328 and section 38HH of chapter 63 shall not exceed \$3,000,000 annually.

1329 (5) The tax credit authorized pursuant to this subsection shall be allowed against the  
1330 taxes due for the taxable year in which the credit is earned. Any amount of the credit that  
1331 exceeds the taxes due for a taxable year may be carried forward by the taxpayer for not more  
1332 than 5 subsequent taxable years, as reduced from year to year.

1333 (6) Credits allowed to any pass-through tax entity shall be passed through  
1334 respectively to persons designated as partners, members or owners of such entities on a pro rata  
1335 basis or pursuant to an executed agreement among such persons documenting an alternate  
1336 distribution method without regard to their sharing of other tax or economic attributes of such  
1337 entity.

1338 (7) (i) All or any portion of the tax credits issued in accordance with this subsection may  
1339 be transferred, sold or assigned to other taxpayers with a tax liability under this chapter or  
1340 chapter 63. Any tax credit that is transferred, sold or assigned and taken against taxes imposed by  
1341 this chapter or said chapter 63 shall not be refundable. Any amount of the tax credit that exceeds  
1342 the tax due for a taxable year may be carried forward by the transferee, buyer or assignee to any

1343 of the 5 subsequent taxable years from which a certificate is initially issued by the department of  
1344 revenue..

1345 (ii) An owner or transferee desiring to make a transfer, sale or assignment shall submit to  
1346 the commissioner a statement which describes the amount of tax credit for which the transfer,  
1347 sale or assignment of tax credit is eligible. The owner or transferee shall provide to the  
1348 commissioner information as the commissioner may require for the proper allocation of the  
1349 credit. The commissioner shall provide to the taxpayer a certificate of eligibility to transfer, sell  
1350 or assign the tax credits. The commissioner shall not issue a certificate to a taxpayer that has an  
1351 outstanding tax obligation with the commonwealth in connection with any eligible theater  
1352 production for any prior taxable year. A tax credit shall not be transferred, sold or assigned  
1353 without a certificate.

1354 (8) (i) Prior to the debut performance of, an applicant for the tax credit authorized by  
1355 this subsection shall properly prepare, sign and submit to the office an application for initial  
1356 certification of the theater production. The application shall be in such form as the office, in  
1357 consultation with the department of revenue, shall prescribe, and shall require the submission of  
1358 such information and data as the office deems reasonably necessary for the proper evaluation and  
1359 administration of the application, including, but not limited to, information about the applicant,  
1360 the applicant's business partners, the eligible theater production for which an initial theater  
1361 production certification is being sought, the qualified production facility in which the production  
1362 will be presented and any plans to present the production in New York City's Broadway or Off-  
1363 Broadway theater districts. The office shall review the completed application and determine  
1364 whether the production: (A) will be presented in a qualified production facility; (B) is a pre-  
1365 Broadway, pre-Off Broadway or Broadway tour launch production; and (C) meets any other  
1366 criteria the office may reasonably require for an initial theater production certification.

1367 (ii) If the initial certification is granted, the office shall issue a notice of initial  
1368 certification of the eligible theater production to the applicant and to the commissioner. The  
1369 notice shall contain, at a minimum: (A) a unique identification number; (B) a clear explanation  
1370 that such notice provides only an initial certification, with final certification as an eligible theater  
1371 production conditional upon further review; and (C) a clear explanation that the notice does not  
1372 grant or convey any benefit, including, but not limited to, the tax credit authorized by this  
1373 subsection.

1374 (9) (i) Upon completion of an eligible theater production which has received an initial  
1375 certification pursuant to paragraph (9), an applicant shall properly prepare, sign and submit to the  
1376 office a final application for an eligible theater production certificate. The final application shall,  
1377 at a minimum, contain a cost report and an accountant's certification, which shall be a  
1378 certification of the accuracy of all information included in the cost report, signed by an  
1379 individual authorized to engage in the practice of public accountancy in the commonwealth. If  
1380 the office determines that the production is in fact an eligible theater production and meets all

1381 other requirements of this subsection for an eligible theater production certificate, it shall  
1382 forward a copy of such certificate, along with the final application, to the commissioner.

1383 (ii) The commissioner shall review the office's awarding of an eligible theater production  
1384 certificate pursuant to clause (i). Upon approval of said certificate, the commissioner shall  
1385 certify those production and performance expenditures for which the applicant may receive the  
1386 tax credit pursuant to this subsection, and calculate the amount of said credit. The commissioner  
1387 shall then issue to the applicant: (A) an eligible theater production certificate, and (B) a  
1388 certificate stating the amount of the tax credit allowed pursuant to this subsection, each of which  
1389 shall reference the unique identification number issued pursuant to paragraph (8). The  
1390 commissioner may rely, without independent investigation, upon the accountant's certification  
1391 for the purposes of confirming the accuracy of the information provided in the cost report and  
1392 calculating the amount of said credit.

1393 (10)(i) An eligible theater production certificate may be revoked by the office, after an  
1394 independent investigation and determination that representations made by an applicant in either  
1395 the initial certification process or final certification process are materially at variance with the  
1396 conduct of the applicant following certification pursuant to paragraph (8) or (9).

1397 (ii) Revocation shall take effect on the first day of the taxable year in which the office  
1398 determines that a material variance commenced. The commissioner shall, as of the effective date  
1399 of the revocation, disallow any credit allowed pursuant to this subsection. The amount of any  
1400 credit improperly provided shall be added back as additional taxes due in the year in which the  
1401 credit was first allowed; provided, however, that in the event that the credit has been transferred  
1402 pursuant to paragraph (7), the additional taxes shall be assessed against the original applicant for,  
1403 and recipient of, the credit and shall not be assessed against any transferee.

1404 (12) The office, in consultation with the commissioner, shall promulgate such rules  
1405 and regulations in accordance with, and necessary for the administration of, this subsection,  
1406 which shall include regulations to recapture the value of any tax credit allowed.

1407 SECTION 44. Subsection (a) of section 38N of chapter 63, as so appearing, is hereby  
1408 amended by striking out the first paragraph and inserting in place thereof the following  
1409 paragraph:-

1410 A corporation subject to tax under this chapter that participates in a certified project, as  
1411 defined in sections 3A and 3F of chapter 23A, may take a credit against the excise imposed by  
1412 this chapter to the extent authorized by the economic assistance coordinating council established  
1413 by section 3B of said chapter 23A, in an amount not to exceed 50 per cent of such liability in a  
1414 taxable year; provided, however, that the 50 per cent limitation shall not apply if the credit is  
1415 refundable under subsection (b): (i) for certified expansion projects and certified enhanced  
1416 expansion projects, as defined in said sections 3A and 3F of said chapter 23A, an amount up to  
1417 10 per cent; (ii) for certified manufacturing retention projects, as defined in said sections 3A and



1418 3F of said chapter 23A, an amount up to 40 per cent of the cost of any property that would  
1419 qualify for the credit allowed by section 31A if the property were purchased by a manufacturing  
1420 corporation or a business corporation engaged primarily in research and development and is used  
1421 exclusively in a certified project, as defined in said sections 3A and 3F of said chapter 23A; and,  
1422 (iii) for certified job creation projects, as defined in said sections 3A and 3F of said chapter 23A,  
1423 an amount up to \$1,000 per job created, or up to \$5,000 per job created in a gateway  
1424 municipality as defined by section 3A of chapter 23A or within a city or town whose average  
1425 seasonally adjusted unemployment rate, as reported by the executive office of labor and  
1426 workforce development, is lower than the average seasonally adjusted unemployment rate of the  
1427 commonwealth; provided, however, that the total award per project shall be no more than  
1428 \$1,000,000; and further provided that a credit under this clause (iii) shall be allowed only for the  
1429 year subsequent to that in which the jobs are created. A lessee may be eligible for a credit under  
1430 this subsection for real property leased under an operating lease.

1431 SECTION 45. The fourth paragraph of subsection (a) of said section 38N of chapter 63 of  
1432 the General Laws, as so appearing, is hereby amended by striking out the fourth sentence and  
1433 inserting in place thereof the following sentence:- To the extent applicable, subsection (2) of  
1434 section 3F of said chapter 23A shall apply to tax benefits awarded under this section.

1435 SECTION 46. Said section 38N of said chapter 63, as so appearing, is hereby further  
1436 amended by striking out subsection (b) and inserting in place thereof the following subsection:-

1437 (b) If a credit allowed under clauses (ii) and (iii) of subsection (a) for certified  
1438 manufacturing retention projects and certified job creation projects exceeds the tax otherwise due  
1439 under this chapter, 100 per cent of the balance of such credit may, at the option of the taxpayer  
1440 and to the extent authorized pursuant to the economic assistance coordinating council, be  
1441 refundable to the taxpayer for the taxable year in which qualified property giving rise to that  
1442 credit is placed in service, in the case of a manufacturing retention project, or for the taxable year  
1443 subsequent to the year in which the required jobs are added, in the case of a job creation project.  
1444 If such credit balance is refunded to the taxpayer, the credit carryover provisions of subsection  
1445 (d) shall not apply. The amount of credit eligible to be refunded shall be determined without  
1446 regard to the limitations in subsections (a) and (c).

1447 SECTION 47. Said chapter 63 is hereby further amended by striking out section 38O, as  
1448 so appearing, and inserting in place thereof the following section:-

1449 Section 38O. A corporation whose excise under this chapter is based on net income may,  
1450 in determining such net income, deduct an amount equal to 10 per cent of the cost of renovating  
1451 an abandoned building that is either located within an economic target area as defined by section  
1452 3A of chapter 23A, or part of a certified project as defined by section 3A of chapter 23A.

1453 SECTION 48. Section 38BB of chapter 63, as so appearing, is hereby amended by  
1454 striking out, in line 43, the figure \$5,000,000 and inserting in place thereof the following figure:-  
1455 \$10,000,000.

1456 SECTION 49. Said section 38BB of said chapter 63 is hereby amended by striking out  
1457 the figure \$10,000,000, inserted by section 48, and inserting in place thereof the following  
1458 figure:- \$5,000,000.

1459 SECTION 50. Said section 38BB of chapter 63, as so appearing, is hereby further  
1460 amended by striking out, in line 48, the figure \$5,000,000 and inserting in place thereof the  
1461 following figure:- \$10,000,000.

1462 SECTION 51. Said section 38BB of chapter 63, as so appearing, is hereby further  
1463 amended by striking out the figure \$10,000,000, inserted by section 50, and inserting in place  
1464 thereof the following figure:- \$5,000,000.

1465 SECTION 52. Said chapter 63 is hereby further amended by inserting after section 38FF  
1466 the following section:-

1467 Section 38GG. (a) As used in this subsection, the following words shall, unless the  
1468 context clearly requires otherwise, have the following meanings:-

1469 “Business”, a profession, sole proprietorship, trade partnership, corporation, general  
1470 partnership, limited liability company, limited partnership, joint venture, business trust, public  
1471 benefit corporation, non-profit entity or other business entity.

1472 “Gateway municipality”, a gateway municipality as defined in section 3A of chapter 23A.

1473 “Qualifying business”, a business which: (i) has its principal place of business in the  
1474 commonwealth; (ii) has at least 50 per cent of its employees located in the business’s principal  
1475 place of business; (iii) has a fully developed business plan that includes all appropriate long and  
1476 short term forecasts and contingencies of business operations, including research and  
1477 development, profit, loss and cash flow projections and details of angel investor funding; (iv)  
1478 employs 20 or fewer full-time employees at the time of the taxpayer investor’s initial qualifying  
1479 investment as provided for in subsection (b); (v) has a federal tax identification number; and (vi)  
1480 has gross revenues equal to or less than \$500,000 in the fiscal year prior to eligibility.

1481 “Qualifying investment”, a monetary investment that is at risk and not secured or  
1482 guaranteed; provided, however, that a qualifying investment shall not include venture capital  
1483 funds, hedge funds and commodity funds with institutional investors, or investments in a  
1484 business involved in retail, real estate, professional services, gaming, or financial services.

1485 “Taxpayer investor”, accredited investors, as defined by the United States Securities and  
1486 Exchange Commission pursuant to section 2(15)(ii) of the Securities Act of 1933, 15 U.S.C.

1487 section 77b(15)(ii), and who is not the principal owner of the qualifying business who is  
1488 involved as a full-time professional activity.

1489 (b) A taxpayer investor who makes a qualifying investment in a qualifying business shall  
1490 be allowed a credit against the taxes imposed by this chapter in an amount equal to 20 per cent of  
1491 the amount of the taxpayer's qualifying investment. A taxpayer investor who makes a qualifying  
1492 investment in a qualifying business with its principal place of business located in a gateway  
1493 municipality shall be allowed a credit against the taxes imposed by this chapter in an amount  
1494 equal to 30 per cent of the amount of the taxpayer's qualifying investment. Taxpayer investors  
1495 may invest up to \$125,000 per qualifying business per year with a \$250,000 maximum for each  
1496 qualifying business. The total of all tax credits available to a taxpayer investor under this section  
1497 and subsection (s) of section 6 of chapter 62 shall not exceed \$50,000 in any 1 tax year.

1498 (c) Qualifying investments may be used by a qualifying business for the following  
1499 purposes: (i) capital improvements; (ii) plant equipment; (iii) research and development; and (iv)  
1500 working capital. Qualifying investments shall not be used to: pay dividends, fund or repay  
1501 shareholders' loans, redeem shares, repay debt, or pay wages or other benefits of the taxpayer  
1502 investor.

1503 (d) The credits allowed under subsection (b) may be taken against income tax due in  
1504 either the tax year of the initial investment or in any of the 3 subsequent taxable years. Any  
1505 amount of the tax credit that exceeds the tax due for a taxable year may be carried forward by the  
1506 taxpayer investor to any of the 3 subsequent taxable years. If the qualifying business ceases to  
1507 have its principal place of business in in the commonwealth within such 3 year period, the  
1508 taxpayer investor shall not claim any further credits and shall repay the total amount of credits  
1509 claimed to the commonwealth.

1510 (e) The commissioner of revenue, in consultation with the executive office of housing  
1511 and economic development, shall authorize annually, for the 2 year period beginning January 1,  
1512 2015, and ending December 31, 2018, under this section together with subsection (s) of section 6  
1513 of chapter 62, an amount not to exceed \$5,000,000 per year for the credits allowed.

1514 (f) The executive office of housing and economic development, in consultation with the  
1515 commissioner of revenue, shall authorize, administer and determine eligibility for the tax credit  
1516 and allocate the credit in accordance with the standards and requirements as set forth in  
1517 regulations promulgated pursuant to this section. The executive office of housing and economic  
1518 development shall allocate the total available tax credit among as many qualified commonwealth  
1519 businesses as fiscally feasible with the goal of creating and maintaining jobs in the  
1520 commonwealth.

1521 (8) The commissioner of revenue and the executive office of housing and  
1522 economic development shall prescribe regulations necessary to carry out this subsection.

1523 SECTION 53. Said chapter 63 is hereby further amended by inserting after section 38FF  
1524 the following section:-

1525 Section 38HH. (a) As used in this section the following words shall, unless the context  
1526 clearly requires otherwise, have the following meanings:-

1527 “Advertising and public relations expenditures”, costs incurred within the commonwealth  
1528 by an eligible theater production for goods or services related to the marketing, public relations,  
1529 creation and placement of print, electronic, television, billboards and other forms of advertising  
1530 to promote the eligible theater production.

1531 “Broadway tour launch”, a live stage production that, in its original or adaptive version,  
1532 is performed in a qualified production facility and opens its United States tour in the  
1533 commonwealth.

1534 “Eligible theater production”, a live stage musical or theatrical production or tour being  
1535 presented in a qualified production facility that is either: (a) a pre-Broadway production, (b) a  
1536 pre-Off-Broadway production, or (c) a Broadway tour launch; and is doing business with a  
1537 commonwealth-based theater venue, theater company, theater presenter or producer.

1538 “Eligible theater production certificate”, a certificate issued by the office certifying that  
1539 the production is an eligible theater production, which meets the requirements of this section.

1540 “Office”, the Massachusetts office of travel and tourism.

1541 “Payroll”, salaries, wages, fees and other compensation including related benefits for  
1542 services performed and costs incurred within the commonwealth; provided further, that  
1543 “payroll” shall be limited to the first \$100,000 paid to or received on behalf of each employee of  
1544 an eligible theater production in each taxable year.

1545 “Pre-Broadway production”, a live stage production that, in its original or adaptive  
1546 version, is performed in a qualified production facility and has a presentation scheduled for the  
1547 city of New York City’s Broadway theater district within 12 months of its presentation in the  
1548 commonwealth.

1549 “Pre-Off Broadway production”, a live stage production that, in its original or adaptive  
1550 version, is performed in a qualified production facility and has a presentation scheduled for New  
1551 York City’s Off-Broadway theater district within 12 months of its presentation in the  
1552 commonwealth.

1553 “Production and performance expenditures”, a contemporaneous exchange of cash or  
1554 cash equivalent for goods or services related to development, production, performance or  
1555 operating expenditures incurred within the commonwealth by an applicant on behalf of an  
1556 eligible theater production, including, but not limited to, expenditures for design, construction

1557 and operation, including sets, special and visual effects, costumes, wardrobes, make-up and  
1558 accessories, sound, lighting and staging, payroll, advertising and public relations expenditures,  
1559 facility costs, rentals, per diems, accommodations and other related costs.

1560 “Qualified production facility”, a facility located within the commonwealth, in which live  
1561 theatrical productions are, or are intended to be, exclusively presented, and which contains at  
1562 least 1 stage, a seating capacity of 600 or more seats, and dressing rooms, storage areas and other  
1563 ancillary amenities necessary for the presentation of an eligible theater production.

1564 (b) There shall be established a live theater tax credit for which a taxpayer engaged in  
1565 the production of an eligible theater production may be eligible. The purpose of the credit shall  
1566 be to support the expansion of pre-Broadway and pre-Off Broadway live theater and Broadway  
1567 tour launches and to promote the development and growth of live theater in the commonwealth.

1568 (c) A taxpayer that receives an eligible theater production certificate shall be allowed a  
1569 tax credit equal to 25 per cent of the total production and performance expenditures for the  
1570 eligible theater production, when the total production budget of the eligible theater production is  
1571 equal to or greater than \$100,000; provided, that such credits shall only be allowable for  
1572 production costs certified by the commissioner and directly attributable to activities in the  
1573 commonwealth; and provided further, that no amount of state funds, state loans or state  
1574 guaranteed loans received by the taxpayer shall be included for the purposes of calculating any  
1575 costs, budget or credits pursuant to this section.

1576 (d) The total cumulative value of the tax credit authorized pursuant to this section and  
1577 subsection (t) of section 6 of chapter 62 shall not exceed \$3,000,000 annually.

1578 (e) The tax credit authorized pursuant to this section shall be allowed against the taxes  
1579 due for the taxable year in which the credit is earned. Any amount of the credit that exceeds the  
1580 taxes due for a taxable year may be carried forward by the taxpayer for not more than 5  
1581 subsequent taxable years, as reduced from year to year.

1582 (f) Credits allowed to any pass-through tax entity shall be passed through respectively to  
1583 persons designated as partners, members or owners of such entities on a pro rata basis or  
1584 pursuant to an executed agreement among such persons documenting an alternate distribution  
1585 method without regard to their sharing of other tax or economic attributes of such entity.

1586 (g) (1) All or any portion of the tax credits issued in accordance with this subsection may  
1587 be transferred, sold or assigned to other taxpayers with a tax liability under this chapter or  
1588 chapter 62. Any tax credit that is transferred, sold or assigned and taken against taxes imposed by  
1589 this chapter or said chapter 62 shall not be refundable. Any amount of the tax credit that exceeds  
1590 the tax due for a taxable year may be carried forward by the transferee, buyer or assignee to any  
1591 of the 5 subsequent taxable years from which a certificate is initially issued by the department of  
1592 revenue..

1593 (2) An owner or transferee desiring to make a transfer, sale or assignment shall submit to  
1594 the commissioner a statement which describes the amount of tax credit for which the transfer,  
1595 sale or assignment of tax credit is eligible. The owner or transferee shall provide to the  
1596 commissioner information as the commissioner may require for the proper allocation of the  
1597 credit. The commissioner shall provide to the taxpayer a certificate of eligibility to transfer, sell  
1598 or assign the tax credits. The commissioner shall not issue a certificate to a taxpayer that has an  
1599 outstanding tax obligation with the commonwealth in connection with any eligible theater  
1600 production for any prior taxable year. A tax credit shall not be transferred, sold or assigned  
1601 without a certificate.

1602

1603 (h) (1) Prior to the debut performance of an eligible theater production, an applicant for  
1604 the tax credit authorized by this section shall properly prepare, sign and submit to the office an  
1605 application for initial certification of the theater production. The application shall be in such  
1606 form as the office, in consultation with the department of revenue, shall prescribe, and shall  
1607 require the submission of such information and data as the office deems reasonably necessary for  
1608 the proper evaluation and administration of the application, including, but not limited to,  
1609 information about the applicant, the applicant's business partners, the eligible theater production  
1610 for which an initial theater production certification is being sought, the qualified production  
1611 facility in which the production will be presented and any plans to present the production in New  
1612 York City's Broadway or Off-Broadway theater districts. The office shall review the completed  
1613 application and determine whether the production: (i) will be presented in a qualified production  
1614 facility; (ii) is a pre-Broadway, pre-Off Broadway or Broadway tour launch production; and (iii)  
1615 meets any other criteria the office may reasonably require for an initial theater production  
1616 certification.

1617 (2) If the initial certification is granted, the office shall issue a notice of initial  
1618 certification of the eligible theater production to the applicant and to the commissioner. The  
1619 notice shall contain, at a minimum: (i) a unique identification number; (ii) a clear explanation  
1620 that such notice provides only an initial certification, with final certification as an eligible theater  
1621 production conditional upon further review; and (iii) a clear explanation that the notice does not  
1622 grant or convey any benefit, including, but not limited to, the tax credit authorized by this  
1623 section.

1624 (i) (1) Upon completion of an eligible theater production which has received an  
1625 initial certification pursuant to subsection (h), an applicant shall properly prepare, sign and  
1626 submit to the office a final application for an eligible theater production certificate. The final  
1627 application shall, at a minimum, contain a cost report and an accountant's certification, which  
1628 shall be a certification of the accuracy of all information included in the cost report, signed by an  
1629 individual authorized to engage in the practice of public accountancy in the commonwealth. If  
1630 the office determines that the production is in fact an eligible theater production and meets all

1631 other requirements of this subsection for an eligible theater production certificate, it shall  
1632 forward a copy of such certificate, along with the final application, to the commissioner.

1633 (2) The commissioner shall review the office's awarding of an eligible production  
1634 certificate pursuant to paragraph (1). Upon approval of said certificate, the commissioner shall  
1635 certify those production and performance expenditures for which the applicant may receive the  
1636 tax credit pursuant to this subsection, and calculate the amount of said credit. The commissioner  
1637 shall then issue to the applicant: (i) an eligible theater production certificate, and (ii) a certificate  
1638 stating the amount of the tax credit allowed pursuant to this section, each of which shall  
1639 reference the unique identification number issued pursuant to subsection (i). The commissioner  
1640 may rely, without independent investigation, upon the accountant's certification for the purposes  
1641 of confirming the accuracy of the information provided in the cost report and calculating the  
1642 amount of said credit.

1643 (j)(1) An eligible theater production certificate may be revoked by the office, after an  
1644 independent investigation and determination that representations made by an applicant in either  
1645 the initial certification process or final certification process are materially at variance with the  
1646 conduct of the applicant following certification pursuant to subsection (h) or (i).

1647 (2) Revocation shall take effect on the first day of the taxable year in which the office  
1648 determines that a material variance commenced. The commissioner shall, as of the effective date  
1649 of the revocation, disallow any credit allowed pursuant to this subsection. The amount of any  
1650 credit improperly provided shall be added back as additional taxes due in the year in which the  
1651 credit was first allowed; provided, however, that in the event that the credit has been transferred  
1652 pursuant to subsection (g), the additional taxes shall be assessed against the original applicant  
1653 for, and recipient of, the credit and shall not be assessed against any transferee.

1654 (k) The office, in consultation with the commissioner, shall promulgate such rules and  
1655 regulations in accordance with, and necessary for the administration of, this subsection, which  
1656 shall include regulations to recapture the value of any tax credit allowed.

1657 (l) The credit authorized by this section shall only be allowed against the tax liability  
1658 of a corporation that is included in a consolidated return which qualifies for the credit. The credit  
1659 authorized by this section shall not be allowable against the tax liability of other corporations  
1660 that may join in the filing of a consolidated tax return; provided, however, that in the case of a  
1661 corporation that files a consolidated return with 1 or more other corporations with operations in  
1662 the commonwealth, the credit may be included in a consolidated return with respect to such  
1663 corporations with operations in the commonwealth only.

1664 SECTION 54. Section 1 of chapter 64H of the General Laws, as appearing in the 2012  
1665 Official Edition, is hereby amended by inserting after the definition of "Home service provider"  
1666 the following definition:-

1667 “Marine industrial park”, a multi-use complex on tidelands within a designated port area,  
1668 at which: (i) the predominant use is for water-dependent industrial purposes; in general, at least  
1669 two thirds of the park site landward of any project shoreline shall be used exclusively for such  
1670 purposes; (ii) spaces and facilities not dedicated to water-dependent industrial use are available  
1671 primarily for general industrial purposes; uses that are neither water-dependent nor industrial  
1672 may occur only in a manner that is incidental to and supportive of the water-dependent industrial  
1673 uses in the park, and may not include general residential or hotel facilities; and (iii) any  
1674 commitment of spaces and facilities to uses other than water-dependent industry is governed by a  
1675 comprehensive park plan, prepared in accordance with sections 61 to 62H, inclusive, of chapter  
1676 30 , if applicable, and accepted by the department of environmental protection in a written  
1677 determination.

1678 SECTION 55. Paragraph (f) of section 6 of said chapter 64H, as so appearing, is hereby  
1679 amended by striking out, in line 49, the word “and”.

1680 SECTION 56. Said paragraph (f) of said section 6 of said chapter 64H, as so appearing, is  
1681 hereby further amended by inserting after the word “ certificate”, in line 61, the following  
1682 words:-

1683 ; and (4) any building or structure located in a marine industrial park, provided that said  
1684 building or structure is used exclusively as an agricultural production, seafood processing or  
1685 seafood storage facility, notwithstanding whether such building or structure is owned by or held  
1686 in trust for the benefit of any governmental body or agency mentioned in paragraph (d) and used  
1687 exclusively for public purposes. A purchaser shall maintain records of all purchases on which  
1688 exemption is claimed under subparagraph (4). If the building or structure ceases to be used  
1689 exclusively as an agricultural production, seafood processing or seafood storage facility, use tax  
1690 shall accrue at that time to the owner of the building or structure on a portion of the sales price  
1691 on which the exemption was claimed that is proportionate to the remaining useful life of the  
1692 property as a percentage of the original useful life of such property. Subparagraph (4) shall  
1693 expire on July 31, 2019.

1694 SECTION 57. Section 110 of chapter 175 of the General Laws is hereby amended by  
1695 striking out subdivision (A) and inserting in place thereof the following subdivision:-

1696 (A) Nothing in section 108 shall be construed to apply to or affect or prohibit the issue of  
1697 any general or blanket policy of insurance to groups, including, but not limited to, the following:

1698 (a) any employer, whether an individual, association, co-partnership, or corporation, or  
1699 the trustees of a fund established by the employer; or (b) any municipal corporation or any  
1700 department thereof not referred to in (c);

1701 (c) any police, fire or governmental department or volunteer fire department or first aid or  
1702 civil defense or other such department;



1703 (d) any college, school or other institution of learning, or a school district or districts or  
1704 school jurisdictional unit, or the head or principal or governing board thereof;

1705 (e) any organization for health, recreational or military instruction or treatment;

1706 (f) any automobile club, underwriters' corps, salvage bureau or like organization;

1707 (g) any trade union or other association of wage workers described in section twenty-  
1708 nine;

1709 (h) the trustees of a fund established by 2 or more employers in the same industry or by  
1710 1 or more of such trade unions or associations of wage workers, or by 1 or more employers and 1  
1711 or more of such trade unions or associations;

1712 (i) any association of employers or employees in the same or related industry having a  
1713 constitution and by-laws and formed in good faith for purposes other than that of obtaining  
1714 insurance for its association members and employees, under which the officers, members of the  
1715 union or unions, or of the association or associations, or employees of the employer or  
1716 employers, or classes or departments thereof, or the students or patients thereof, as the case may  
1717 be, are insured against loss or damage from disease or specified accidental bodily injuries, or  
1718 death caused by such injuries, contracted or sustained while exposed to the hazards of the  
1719 occupation, the course of instruction or treatment, or otherwise, for a premium intended to cover  
1720 the risks of all persons insured under such policy;

1721 (j) a bank, association, financial or other institution, vendor, or to a parent holding  
1722 company, or to the trustee, trustees or agent designated by one or more banks, associations,  
1723 financial or other institutions, or vendors under which debtors, guarantors or purchasers are  
1724 insured against loss of time resulting from disease or specified bodily injuries, in an amount with  
1725 respect to each obligation not to exceed the lesser of the total of the scheduled payments on the  
1726 obligation, or \$125,000 of principal obligation plus finance charges; provided, however, that no  
1727 person shall be insured under any said policy for a period of more than fifteen years with respect  
1728 to each said obligation; provided, further, that where the coverage is for less than the full amount  
1729 of said obligation, the periodic benefit payment shall cover either the full amount of each  
1730 periodic payment on said obligation or the maximum periodic benefit set forth in said policy  
1731 until the maximum aggregate benefit of said policy is reached; and provided, further, that said  
1732 \$125,000 limitation and said fifteen year period limitation contained in this clause shall not apply  
1733 to said insurance for which no identifiable charge is made to the debtor, co-debtor or guarantor;

1734 (k) an incorporated or unincorporated religious, charitable, recreational, educational or  
1735 civic organization, or branch thereof;

1736 (l) a restaurant, hotel, motel, resort, innkeeper, or other group with a high degree of  
1737 potential customer liability;

1738 (m) a travel agency, or other organization that arranges travel related services;

1739 (n) a sports team, camp or sponsor thereof;

1740 (o) a common carrier or operator, owner or lessee of a means of transportation;

1741 (p) an incorporated or unincorporated association or persons having a common interest or  
1742 calling forms for purposes other than obtaining insurance;

1743 (q) under a policy or contract issued to a bank, association, financial or other institution,  
1744 vendor, or to a parent holding company, or to the trustee, trustees or agent designated by one or  
1745 more banks, associations, financial or other institutions, or vendors, which shall be deemed the  
1746 policyholder, covering accountholders, debtors, guarantors, or purchasers;

1747 (r) any other risk or class of risks which, in the discretion of the commissioner, may be  
1748 properly eligible for a general or blanket policy. The discretion of the commissioner may be  
1749 exercised on an individual risk basis or class of risks, or both. Any general or blanket policy  
1750 which qualifies as creditable coverage pursuant to chapter 111M and is delivered or issued for  
1751 delivery in the commonwealth, and any certificate and the schedule of premium charges issued  
1752 in connection with such policy, shall be furnished to the commissioner upon his request. Any  
1753 such policy on which the premiums are paid by the policyholder wholly from the employer's  
1754 funds or funds contributed by him, insuring all eligible employees, shall be deemed a general or  
1755 blanket policy within the meaning of this section. Any such policy on which the premiums are  
1756 paid by the policyholder, either partly from the employer's funds or funds contributed by him  
1757 and partly from funds contributed by the insured employees, or wholly from funds contributed  
1758 by the insured employees, and the benefits of which are offered to all eligible employees, and  
1759 insuring not less than 75 per cent of such employees or not less than 8,000 of such employees  
1760 who are principally employed within the commonwealth, or the members of an association of  
1761 such employees if the members so insured constitute not less than 75 per cent of all eligible  
1762 employees or not less than 8,000 of such employees who are principally employed within the  
1763 commonwealth, shall be deemed a general or blanket policy within the meaning of this section.  
1764 Any general or blanket policy which does not qualify as creditable coverage pursuant to chapter  
1765 111M and is delivered or issued for delivery in the commonwealth, and any certificate and the  
1766 schedule of premium charges issued in connection with that policy, shall be furnished to the  
1767 commissioner upon request thereby. Any such policy on which the premiums are paid by the  
1768 policyholder wholly from the employer's funds or funds contributed by him, insuring all eligible  
1769 employees, shall be considered a general or blanket policy within the meaning of this section.  
1770 Any such policy on which the premiums are paid by the policyholder, either partly from the  
1771 employer's funds or funds contributed by him and partly from funds contributed by the insured  
1772 employees, or wholly from funds contributed by the insured employees, and the benefits of  
1773 which are offered to all eligible employees shall be considered a general or blanket policy within  
1774 the meaning of this section. A policy which qualifies as creditable coverage pursuant to chapter

1775 111M and on which the premiums are paid by the trustees of a fund, described in clause (h),  
1776 wholly from funds contributed by the employer or employers of the employees, or by the union  
1777 or association, or by the union or associations, or by both, or the premiums on which are paid by  
1778 such trustees partly from such funds contributed by the employer or employers of the employees,  
1779 or by the union or unions or association or associations, or both, and partly from funds  
1780 contributed by the insured persons specifically for their insurance, and insuring all employees of  
1781 the employer or employers or all the members of the union or unions or association or  
1782 associations, or all of any class or classes thereof determined by conditions pertaining to their  
1783 employment, or to membership in the union or unions, or association or associations, or to both,  
1784 or a policy issued to the trustees of a fund established by 1 or more employers and 1 or more  
1785 such trade unions or associations, the premiums on which are paid by such trustees partly from  
1786 such funds contributed by the employers, unions or associations, or both, and partly from funds  
1787 contributed by the insured persons specifically for their insurance, and the benefits of which are  
1788 offered to all eligible persons, and insuring not less than 75 per cent of such eligible employees  
1789 of the employer or employers or of such eligible members of the union or unions or association  
1790 or associations, who remit funds for premium payments to the trustees, shall also be deemed a  
1791 general or blanket policy within the meaning of this section. A policy which does not qualify as  
1792 creditable coverage pursuant to chapter 111M and on which the premiums are paid by the  
1793 trustees of a fund, described in clause (h), wholly from funds contributed by the employer or  
1794 employers of the employees, or by the union or association, or by the unions or associations, or  
1795 by both, or on which the premiums are paid by the trustees partly from funds contributed by the  
1796 employer or employers of the employees, or by the union or unions or association or  
1797 associations, or both, and partly from funds contributed by the insured persons specifically for  
1798 their insurance, and insuring all eligible employees of the employer or employers or all the  
1799 eligible members of the union or unions or association or associations, or all eligible employees  
1800 or members of any class or classes thereof determined by conditions pertaining to their  
1801 employment, or to membership in the union or unions, or association or associations, or to both,  
1802 or such a policy on which the premiums are paid by the trustees partly or wholly from funds  
1803 contributed by the insured persons specifically for their insurance the benefits of which are  
1804 offered to all eligible employees of the employer or employers or all eligible members of the  
1805 union or unions or association or associations, or all eligible employees or members of any class  
1806 or classes thereof determined by conditions pertaining to their employment, or to membership in  
1807 the union or unions, or association or associations, or to both, or such a policy issued to the  
1808 trustees of a fund established by 1 or more employers and 1 or more trade unions or associations,  
1809 the premiums on which are paid by the trustees partly from funds contributed by the employers,  
1810 unions or associations, or both, and partly or wholly from funds contributed by the insured  
1811 persons specifically for their insurance, and the benefits of which are offered to all eligible  
1812 persons, who remit funds for premium payments to the trustees, shall also be considered a  
1813 general or blanket policy within the meaning of this section. In the case of a policy which does  
1814 not qualify as creditable coverage pursuant to chapter 111M and which is issued to a trade union

1815 or association under clause (g) on which the premiums are to be paid by the trade union or  
1816 association, or the trade union, association and its members jointly, or wholly by its members,  
1817 and the benefits of the policy are offered to all eligible members, shall also be considered a  
1818 general or blanket policy within the meaning of this section. In case of a policy which qualifies  
1819 as creditable coverage pursuant to chapter 111M and is issued to a trade union or association  
1820 under clause (g) on which the premium is to be paid by the trade union or association and its  
1821 members jointly, or by its members, and the benefits of the policy are offered to all eligible  
1822 members, not less than 75 per cent or not less than 8,000 of such members principally employed  
1823 within the commonwealth may be so insured. In any general or blanket policy issued under  
1824 clause (a), the word “employees” may include the officers, managers and employees of  
1825 subsidiary or affiliated corporations, and the individual proprietors, partners and employees of  
1826 affiliated individuals and firms, if the business of the employer and of such subsidiary or  
1827 affiliated corporations, firms or individuals is under common control, through stock ownership,  
1828 contract or otherwise. Any general or blanket policy issued under this section may provide that  
1829 the term “employees” shall include retired employees, former employees, the partners or  
1830 individual proprietors, if an employer is a partnership or an individual proprietor, and if such  
1831 partners or proprietors are actively engaged in and devote a substantial part of their time to the  
1832 conduct of the business of the proprietor or partnership; and the trustees or their employees, or  
1833 both, if their duties are principally connected with such trusteeship.

1834 SECTION 58. Subsection (d) of section 7 of chapter 293 of the acts of 2006 is hereby  
1835 amended by striking out the words “\$325,000,000, excluding bonds issued to refinance bonds  
1836 previously issued under section 6; provided further, that the secretary shall not approve more  
1837 than 31 per cent of the total amount for projects, in the aggregate, for any one municipality,  
1838 inserted by section 61 of chapter 238 of the acts of 2012, and inserting in place thereof the  
1839 following words:- \$600,000,000, excluding bonds issued to refinance bonds previously issued  
1840 under section 6; provided, further, that the secretary shall not approve more than 31 per cent of  
1841 the total amount for projects, in the aggregate, for any municipality.

1842 SECTION 59. The second sentence of subsection (e) of said section 7 of said chapter 293  
1843 is hereby amended by striking out the figure “3”, inserted by section 62 of said chapter 238, and  
1844 inserting in place thereof the following figure:- 8.

1845 SECTION 60. Section 171 of chapter 240 of the acts of 2010 is hereby amended by  
1846 striking out the words “\$50,000,000 and not more than \$100,000,000 in banks or financial  
1847 institutions or other investment funds”, inserted by section 23 of said chapter 238, and inserting  
1848 in place thereof the following words:- \$100,000,000 and not more than \$150,000,000 in banks,  
1849 financial institutions or other investment funds

1850 SECTION 60A. Item 7002-0021 in chapter 38 of the acts of 2013 is hereby amended by  
1851 inserting at the end thereof the following words:- ; provided further, that not less than \$200,000

1852 shall be expended to provide for reconfiguration and optimization of on and off-street parking  
1853 and signage in the Town of Cohasset Downtown Business district.

1854           SECTION 61. Notwithstanding any general or special law to the contrary, the  
1855 Massachusetts Development Finance Agency established in chapter 23G of the General Laws  
1856 shall conduct an investigation and study of the viability, fiscal impact, potential benefits,  
1857 statutory and regulatory barriers and anticipated results of establishing a Massachusetts  
1858 Designated Port Area Fund in order to make loans for the design, construction, repair,  
1859 renovation, rehabilitation or other capital improvement of existing commercial and marine  
1860 industrial infrastructure in designated port areas, as defined by 301 CMR 25.02. The  
1861 Massachusetts Development Finance Agency shall expend the funds necessary to conduct this  
1862 investigation and study. The purpose of the fund is to promote and facilitate commercial and  
1863 marine industrial development in the commonwealth.

1864           The study shall include, but not be limited to: (1) the feasibility of establishing a  
1865 Massachusetts Designated Port Area Fund to aid and finance public and privately held  
1866 commercial and marine industrial properties located in designated port areas; (2) an assessment  
1867 of existing designated port area infrastructure; (3) an evaluation of the barriers to growth and  
1868 development in designated port areas; (4) the impact of designated port areas on the commercial  
1869 fishing industry; (5) the formation of a strategic plan to encourage and facilitate future  
1870 commercial and industrial development in designated port areas; (6) the formation of a strategic  
1871 plan to address the issue of wastewater in designated port areas; (7) an examination of the current  
1872 permissible land uses within a designated port area, and whether those uses should be expanded  
1873 to include mixed use commercial maritime activity; (8) an evaluation of potential future benefits  
1874 to the commonwealth and to property owners as a result of additional growth and development in  
1875 designated port areas; and (9) a determination of the amount of funds necessary to adequately  
1876 support the purpose of a Massachusetts Designated Port Area Fund.

1877           The Massachusetts Development Finance Agency shall submit its report and  
1878 recommendations, together with drafts of legislation necessary to carry such recommendations  
1879 into effect, to the clerks of the house and senate who shall forward the report to the house and  
1880 senate committees on ways and means and the joint committee on economic development and  
1881 emerging technologies not later than December 31, 2014.

1882           SECTION 62. Notwithstanding and general or special law to the contrary, the executive  
1883 office of housing and economic development shall make an investigation and study into policies  
1884 and procedures needed to further a cohesive economic development strategy in regions  
1885 surrounding gateway municipalities, as defined in section 3A of chapter 23A of the General  
1886 Laws; provided that particular attention shall be paid to municipalities that abut such gateway  
1887 municipalities.

1888           The investigation and study shall include, but not be limited to: (1) commonalities that  
1889 exist between the economic development needs of gateway municipalities and those of their  
1890 surrounding communities; (2) whether policies currently available within gateway municipalities  
1891 would effectively address identified economic development needs in their surrounding  
1892 communities; (3) whether such surrounding communities possess economic development needs  
1893 distinct from those of proximate gateway municipalities; (4) policies and procedures to address  
1894 the identified economic development needs of surrounding communities; and (5) policies and  
1895 procedures needed to integrate the economic development needs of gateway municipalities with  
1896 those of their surrounding communities into a single, cohesive strategy for regional economic  
1897 development.

1898           The executive office shall report to the house and senate committees on ways and means  
1899 and the joint committee on economic development and emerging technologies on the results of  
1900 its study, together with drafts of legislation necessary to carry any recommendations into effect,  
1901 by filing the report with the clerks of the senate and house of representatives not later than  
1902 December 31, 2014.

1903           SECTION 63. The executive office of housing and economic development and the office  
1904 of the commonwealth performance, accountability and transparency shall review the  
1905 Massachusetts live theater tax credits established by subsection (t) of section 6 of chapter 62 and  
1906 section 38HH of chapter 63 of the General Laws and report on whether: (i) these tax credits  
1907 achieved the desired outcome and stated public policy purposes; (ii) the tax credits are the most  
1908 cost effective means of achieving the stated public policy purposes; and (iii) the goals of the  
1909 credit can be better fiscally served through other means. The executive office of housing and  
1910 economic development and the office of commonwealth performance, accountability and  
1911 transparency shall file its report, together with any recommendations regarding legislative  
1912 changes to the Massachusetts live theater tax credit tax credits, with the governor, the clerks of  
1913 the house of representatives and senate, the joint committee on revenue, the joint committee on  
1914 economic development and emerging technologies and the house and senate committees on ways  
1915 and means no later than 3 years after the effective date of sections 42 and 48.

1916           SECTION 64. The executive office of housing and economic development and the office  
1917 of the commonwealth performance, accountability and transparency shall review the  
1918 Massachusetts angel investor tax credit established by subsection (s) of section 6 of chapter 62 of  
1919 the General Laws and section 38GG of chapter 63 of the General Laws and report on whether the  
1920 tax credit achieved the desired outcome and stated public policy purpose and if the tax credit is  
1921 the most cost effective means of achieving said purpose. The executive office of housing and  
1922 economic development and the office of commonwealth performance, accountability and  
1923 transparency shall file a report, together with any recommendations regarding legislative changes  
1924 to the tax credit or whether the goals of the credit can be better served through other fiscal  
1925 means, to the secretary of administration and finance, the clerks of the house and senate, the joint  
1926 committee on revenue, the joint committee on community development and small business and

1927 the house and senate committees on ways and means no later than 3 years after implementation  
1928 of the credit.

1929 SECTION 65. On or before June 30, 2014, the comptroller shall transfer \$5,000,000 from  
1930 the General Fund to the Housing Preservation and Stabilization Trust, established by section 60  
1931 of chapter 121B of the General Laws.

1932 SECTION 66. Notwithstanding any general or special law to the contrary, the  
1933 Massachusetts Development and Finance Agency shall submit a report annually on “shovel-  
1934 ready” transformative development projects in gateway municipalities that have met the  
1935 agency’s requirements under the program established pursuant to section 46 of chapter 23G of  
1936 the General Laws to the house and senate committees on ways and means and the joint  
1937 committee on economic development and emerging technologies; provided, however, that the  
1938 report shall include, but not be limited to: (i) the amount committed from the fund for  
1939 transformative development projects (ii) a detailed description of projects that have been  
1940 allocated resources from the fund; (iii) the estimated cost and timeline for the completion of  
1941 projects that have been allocated resources from the fund; (iv) the number of applications  
1942 submitted for loans or grants through the fund and the number of loans or grants awarded and the  
1943 respective amounts; (v) common factors associated with both successful and unsuccessful  
1944 applications; (vi) estimated economic impact of projects in the gateway municipality; (vii) the  
1945 projected financial need to support both awarded projects and new projects that were not able to  
1946 secure resources from the fund from the initial capitalization; and (viii) the estimated economic  
1947 impact of providing additional funds to existing and new projects using resources from the fund;  
1948 provided further, that if the agency can demonstrate meaningful economic benefit through  
1949 additional capitalization of the fund established pursuant to section 46 of chapter 23G and  
1950 appropriated in item 7002-1502, then the General Court, subject to appropriation, shall  
1951 appropriate additional funds, not to exceed \$12,500,000 in fiscal year 2016 and \$15,000,000 in  
1952 fiscal year 2017.

1953 SECTION 66A. Notwithstanding any general or special law to the contrary, the  
1954 department of housing and community development shall consider the town of Stoughton as an  
1955 eligible location for the purposes of chapter 40R of the General Laws and shall assist the town in  
1956 developing a plan to revitalize the town center by identifying projects that could accompany the  
1957 construction of any planned new rail stations.

1958 SECTION 67. Sections 38, 40, 48 and 49 shall be effective as of January 1, 2015.

1959 SECTION 68. Sections 39, 41, 50 and 51 shall take effect as of January 1, 2019.

1960 SECTION 69. Sections 42, 43, 52 and 53 shall be effective for the tax year beginning on  
1961 or after January 1, 2015.

1962 SECTION 70. Sections 42 and 52 are hereby repealed.

1963 SECTION 71. Section 70 shall take effect on January 1, 2019.

1964 SECTION 72. Sections 43 and 53 are hereby repealed.

1965 SECTION 73. Section 72 shall take effect on January 1, 2021. No credits shall be issued  
1966 on or after this date unless the eligible theater production has received initial certification  
1967 pursuant to subsection (t) of section 6 of chapter 62 of the General Laws or section 38HH of  
1968 chapter 63 of the General Laws, prior to January 1, 2021.

1969 SECTION 74. Section 3 of chapter 40A of the General Laws, as appearing in the 2012  
1970 Official Edition, is hereby amended by inserting at the end thereof the following paragraph:-

1971 No zoning ordinance or by-law shall prohibit, regulate or restrict collocation of wireless  
1972 facilities on existing structures in a manner inconsistent with chapter 43F.

1973 SECTION 75. The General Laws are hereby amended by inserting after chapter 43E, the  
1974 following chapter:-

1975 CHAPTER 43F.

1976 EXPEDITED COLLOCATION PERMITTING.

1977 Section 1. As used in this chapter the following words shall, unless the context clearly  
1978 requires otherwise, have the following meanings:-

1979 “Antenna”, communications equipment that transmits and receives electromagnetic radio  
1980 signals used in the provision of all types of wireless communications services.

1981 “Applicant”, any person engaged in the business of providing wireless communications  
1982 services or the wireless communications infrastructure required for wireless communications  
1983 services who submits a collocation application.

1984 “Building Permit”, a permit issued by an issuing authority prior to the collocation of  
1985 wireless facilities, solely to ensure that the work to be performed by the applicant satisfies the  
1986 state building code.

1987 “Collocation”, the placement, installation, replacement, upgrade or modification of  
1988 wireless facilities on or in existing structures or wireless support structures that have been  
1989 previously approved by an issuing authority and are capable of structurally supporting the  
1990 attachment of wireless facilities in compliance with the state building code. The term collocation  
1991 includes the placement, installation, replacement, upgrade or modification of wireless facilities  
1992 within a previously approved equipment compound, but does not include a substantial  
1993 modification. The term collocation excludes the placement or installation of wireless facilities  
1994 on the exterior of an existing structure listed on the national or state register of historic structures  
1995 unless the Massachusetts historical commission’s state historic preservation officer has made a



1996 finding that this placement or installation either would have no effect or no adverse effect on the  
1997 characteristics of the building or structure or that any adverse effect will be eliminated,  
1998 minimized or, mitigated.

1999 “Collocation Application”, a request submitted by an applicant to an issuing authority for  
2000 collocation of wireless facilities on an existing structure or wireless support structure.

2001 “Equipment Compound”, an area surrounding or near the base of an existing structure  
2002 within which wireless facilities are located.

2003 “Existing Structure”, any structure previously approved by an issuing authority that is  
2004 capable of supporting the attachment of existing wireless facilities in compliance with the state  
2005 building code, including, but not limited to, towers, buildings and water towers. The term shall  
2006 not include any utility pole.

2007 “Issuing Authority”, a local board, commission, department or other municipal entity  
2008 that is responsible for granting the approval or otherwise involved in administrative decisions  
2009 relative to the construction, installation, modification, or siting of wireless facilities and wireless  
2010 support structures.

2011 “Substantial Modification”, the mounting of a proposed wireless facility on a wireless  
2012 support structure which: (a) increases the existing vertical height of the structure and existing  
2013 wireless facilities by (i) more than 10 per cent, or (ii) the height of one additional antenna array  
2014 with separation from the nearest existing antenna not to exceed 20 feet, whichever is greater; (b)  
2015 involves adding an appurtenance to the body of an existing wireless support structure that  
2016 protrudes horizontally from the edge of the wireless support structure more than 20 feet, or more  
2017 than the width of the existing wireless support structure at the level of the appurtenance,  
2018 whichever is greater, provided that a substantial modification shall not include an appurtenance  
2019 necessary to shelter the antenna from inclement weather or to connect the antenna to the tower  
2020 via cable; (c) increases the area of the existing equipment compound by more than 2,500 square  
2021 feet; or (d) adds to or modifies an existing structure or wireless support structure by removing  
2022 previously approved conditions placed on the existing structure or wireless support structure to  
2023 camouflage, disguise, or hide a wireless facility.

2024 “Utility Pole”, a structure owned or operated by a public utility, municipality, electric  
2025 membership corporation or that is designed specifically for and used to carry lines, cables, or  
2026 wires for telephony, cable television, or electricity or to provide lighting. This term shall not  
2027 apply to towers, overhead wires and associated overhead structures used exclusively in the  
2028 transmission but not the distribution of electricity.

2029 “Water Tower”, a water storage tank, or a standpipe or an elevated tank situated on a  
2030 support structure, originally constructed for use as a reservoir or facility to store or deliver water.

2031 “Wireless Support Structure”, a freestanding structure, such as a monopole or tower,  
2032 designed to support wireless facilities. This term does not include utility poles.

2033 “Wireless Facility”, the set of equipment and network components, exclusive of the  
2034 underlying wireless support structure, including, but not limited to utility or transmission  
2035 equipment, antennas, cables, transmitters, receivers, base stations, power supplies, generators,  
2036 batteries, equipment buildings, cabinets, storage sheds and all other associated equipment and  
2037 installations that may be involved in providing wireless communications services.

2038 Section 2. Notwithstanding any other general or special law, ordinance, by-law, rule or  
2039 regulation to the contrary, each issuing authority shall follow the following process for reviewing  
2040 and deciding collocation applications:

2041 (a) Collocation applications shall be reviewed for conformity with state building code  
2042 requirements but shall not otherwise be subject to zoning or land use requirements.

2043 (b) The issuing authority, within 90 days of receiving a collocation application, shall: (i)  
2044 review the collocation application in light of its conformity with applicable building permit  
2045 requirements and consistency with this chapter. A collocation application is considered  
2046 complete unless the issuing authority notifies the applicant in writing, within 30 calendar days of  
2047 submission of the collocation application, of the specific deficiencies in the collocation  
2048 application which, if cured, would make the collocation application complete. Upon receipt of a  
2049 timely written notice that a collocation application is deficient, an applicant may take 15 calendar  
2050 days from receiving that notice to cure the specific deficiencies. If the applicant cures the  
2051 deficiencies within 15 calendar days, the collocation application shall be reviewed and processed  
2052 within 90 calendar days from the initial date the collocation application was received; (ii) make  
2053 its final decision to approve or disapprove the collocation application; and (iii) advise the  
2054 applicant in writing of its final decision.

2055 (c) an applicant aggrieved by the final decision of an issuing authority with respect to a  
2056 collocation application subject to this chapter, or by the issuing authority’s failure to act on such  
2057 a collocation application within the 90 calendar days, may bring an action for judicial review  
2058 pursuant to section 4 of chapter 249 within 60 days after the receipt by the applicant of the final  
2059 decision of the issuing authority or within 60 days after the failure of the issuing authority to take  
2060 final action within the required time, as applicable, in the land court department or the superior  
2061 court department in which the land concerned is situated.

2062 Section 3. Notwithstanding any other general or special law, ordinance, by-law, rule or  
2063 regulation to the contrary, an issuing authority shall not:

2064 (a) Evaluate a collocation application based on the availability of other potential locations  
2065 for the placement of wireless support structures or wireless facilities;

2066 (b) Dictate the type of wireless facilities, infrastructure or technology to be used by the  
2067 applicant;

2068 (c) Require the removal of existing wireless support structures or wireless facilities,  
2069 wherever located, as a condition to approval of a collocation application;

2070 (d) Evaluate a collocation application based on perceived environmental or health effects  
2071 of radio frequency emissions contrary to 47 U.S.C. section 332(c)(7)(b)(iv) or impose  
2072 environmental testing, sampling, or monitoring requirements for radio frequency emissions on  
2073 wireless facilities that are excluded under the Federal Communication Commission's rules for  
2074 radio frequency emissions, including 47 CFR 1.1307(b)(1), or otherwise establish, apply, or  
2075 enforce regulations or procedures for radio frequency signal strength or the adequacy of service  
2076 quality;

2077 (e) Impose any restrictions or requirements with respect to objects in navigable airspace  
2078 that are greater than or in conflict with the restrictions imposed by the Federal Aviation  
2079 Administration;

2080 (f) Prohibit or regulate the placement or operation of emergency power systems that serve  
2081 wireless facilities and that comply with the state building code and federal and state  
2082 environmental requirements; or

2083 (g) Charge an application fee, consulting fee or other fee associated with the submission,  
2084 review, processing and approval of a collocation application that is not required for similar types  
2085 of commercial development within the issuing authority's jurisdiction. Fees imposed by an  
2086 issuing authority or by a third-party entity providing review or technical consultation to the  
2087 issuing authority must be based on actual, direct and reasonable administrative costs incurred for  
2088 the review, processing and approval of a collocation application, but in no case should total  
2089 charges and fees exceed \$1,000. Notwithstanding the foregoing: (i) an issuing authority or any  
2090 third-party entity shall not include within its charges any travel expenses incurred in a third-  
2091 party's review of a collocation application; and (ii) an applicant shall not be required to pay or  
2092 reimburse an issuing authority for consultant or other third party fees based on a contingency or  
2093 result-based arrangement.

2094 SECTION 76. Section 165 of Chapter 112, as appearing in the 2012 Official Edition, is  
2095 hereby amended by striking out the fourth paragraph and inserting in place thereof the following  
2096 paragraph:-

2097 The board may issue a license to an applicant as an applied behavior analyst; provided,  
2098 however, that each applicant, in addition to complying with clauses (1) and (2) of the first  
2099 paragraph shall provide satisfactory evidence to the board that the applicant:

2100 (1) has successfully completed a doctoral degree program from a recognized educational  
2101 institution in which the doctoral program included a minimum of 60 graduate credit hours in  
2102 courses related to the study of behavior analysis or a master's degree program from a recognized  
2103 educational institution wherein the master's program included a minimum of 30 graduate credit  
2104 hours in courses related to the study of behavior analysis, or for individuals with a masters or  
2105 doctoral degree in another field of human services, successful completion of a board-approved  
2106 certificate program in behavior analysis from a recognized educational institution combined with  
2107 the successful completion of an approved course sequence formally approved by the board;

2108 (2) has successfully completed a practicum or supervised experience in the practice of  
2109 behavior analysis that meets the standards established by the board; and

2110 (3) has successfully passed a board-approved examination related to the principles and  
2111 independent practice of applied behavior analysis.

2112 SECTION 77. Chapter 429 of the Acts of 2012 is hereby amended by striking out  
2113 Section 10 and inserting in place thereof the following section:-

2114 Section 10. Notwithstanding section 165 of chapter 112 of the General Laws, an  
2115 applicant who applies to be licensed as an applied behavior analyst within 24 months after the  
2116 promulgation of rules and regulations under section 12 may be granted status as a licensed  
2117 applied behavior analyst, subject to the approval of the board of registration of allied mental  
2118 health and human services professions, if: (i) the applicant is a board-certified behavior analyst  
2119 certificant of the Behavior Analysis Certification Board; (ii) the applicant has graduated with a  
2120 doctoral degree from a recognized educational institution and the doctoral program included a  
2121 minimum of 60 graduate credit hours in courses related to the study of applied behavior analysis;  
2122 (iii) the applicant has graduated with a master's degree from a recognized educational institution  
2123 and the master's program included a minimum of 30 graduate credit hours in courses related to  
2124 the study of behavior analysis or (iv) the applicant has graduated with a masters or doctoral  
2125 degree in another field of human services and has successfully completed a certificate program in  
2126 behavior analysis from a recognized educational institution, and can demonstrate that the  
2127 applicant has practiced as an applied behavior analyst full-time or equivalent part-time for a  
2128 minimum of 5 years. An applicant who is granted a license under this section may renew the  
2129 license biennially if the applicant completes and, when requested, provides evidence to the board  
2130 of such completion of the prescribed minimum number of hours of continuing education.

2131 SECTION 78. Section 11 of Chapter 429 of the Acts of 2012 is hereby amended by  
2132 striking out the word "4" and inserting in place thereof the following word:- "24".

2133 SECTION 79.

2134 WHEREAS, many laws and regulations governing the alcoholic beverages industry in  
2135 Massachusetts have become archaic or have been amended so frequently that their interpretation  
2136 has become vague and misleading; and

2137 WHEREAS, consumers, manufacturers, sellers and distributors have been adversely  
2138 affected as a result of this confusion; and

2139 WHEREAS, the alcoholic beverages industry contributes substantially in tax revenues for  
2140 the commonwealth; and

2141 WHEREAS, the economic future of the commonwealth will be strengthened by the  
2142 simplification of laws and regulations pertaining to commerce; it is therefore

2143 RESOLVED, that a special commission is hereby established for the purposes of making  
2144 an investigation and study relative to the simplification and streamlining of laws and regulations  
2145 pertaining to the alcoholic beverages industry, including but not limited to the effectiveness of  
2146 the alcohol franchise law and the quota system. The commission shall review all laws and  
2147 regulations pertaining to alcoholic beverages industry in general, as codified in chapter 138 of  
2148 the General Laws, and shall report measures necessary to implement proper reform of the  
2149 existing statutes in this area, including recommended legislation for the next legislative session.  
2150 The commission shall consist of the following: 3 members of the senate, 1 of whom shall be the  
2151 senate president or a designee who shall serve as co-chair, 1 of whom shall be the senate  
2152 minority leader or a designee, and 1 of whom shall be appointed by the senate president; 3  
2153 members of the house of representatives, 1 of whom shall be the speaker or a designee who shall  
2154 serve as co-chair, 1 of whom shall be the house minority leader or a designee, and 1 of whom  
2155 shall be appointed by the speaker; 2 members of the Massachusetts Alcoholic Beverages Control  
2156 Commission to be appointed by the Treasurer, 1 of whom shall be the commissioner or a  
2157 designee; and 10 persons to be appointed by the Governor, 2 of whom shall be representatives of  
2158 the retail alcohol industry, 2 of whom shall be representatives of the wholesale alcohol industry,  
2159 2 of whom shall be representatives of the malt beverages industry, 2 of whom shall be  
2160 representatives of the wine and spirits industry, 1 of whom shall be a representative of the  
2161 restaurant industry, 1 of whom shall be a representative of the Massachusetts Chiefs of Police  
2162 Association.

2163 This resolve shall become effective July 31, 2014. All appointments shall be made not  
2164 later than 30 days after the effective date of this resolve. The chairpersons shall meet with the  
2165 commission not later than 60 days after the effective date of this resolve.

2166 Members shall not receive compensation for their services but may receive  
2167 reimbursement for the reasonable expenses incurred in carrying out their responsibilities as  
2168 members of the commission.

2169 Not later than July 31, 2015, the commission shall report to the general court the result of  
2170 its investigation and study and its recommendations, if any, together with drafts of legislation  
2171 necessary to carry its recommendations into effect by filing the same with the clerk of the house  
2172 of representatives who shall forward the same to the joint committee on consumer protection and  
2173 professional licensure.

2174 SECTION 80. Section 16G of Chapter 6A of the General Laws is hereby amended by  
2175 inserting after subsection (1) the following subsection:

2176 Subsection (m): The Secretary of Housing and Economic Development shall prepare  
2177 annually a strategic report in conjunction with the Secretary of Energy and Environmental  
2178 Affairs for the Commonwealth's commercial fishing and shellfish industry. The Secretary shall  
2179 annually evaluate the status of the commercial fishing industry and it shall be accompanied by  
2180 recommendations for appropriate actions to be taken to maintain and revitalize the commercial  
2181 fishing, shellfish and seafood industry.

2182 In order to carry out the provisions of this chapter the secretaries may, and are  
2183 encouraged to seek the laboratory, technical, educations, and research skills and facilities of state  
2184 institutions of higher learning.

2185 SECTION 81. Chapter 183A of the General Laws is hereby amended by striking out  
2186 section 16, as appearing in the 2010 Official Edition, and inserting in place thereof the following  
2187 section:-

2188 Section 16. The owners of any land may submit that land under this chapter by the  
2189 recording in the registry of deeds of a master deed or, if all of the land is registered under chapter  
2190 185 and the owners do not wish to withdraw the land from the operations of said chapter 185, by  
2191 filing the master deed under said chapter 185. If the whole or a portion of the land desired to be  
2192 submitted under this chapter is registered land under said chapter 185, such recording of a master  
2193 deed shall be a sufficient ground for withdrawal of the registered land from said chapter 185.

2194 SECTION 81A. Chapter 185 of the General Laws is hereby amended by striking out  
2195 section 52, as so appearing, and inserting in place thereof the following section:-

2196 Section 52. The obtaining of a judgment of registration and the entry of a certificate of  
2197 title shall be regarded as an agreement running with the land and binding upon the plaintiff and  
2198 the plaintiff's successors in title that the land shall be and forever remain registered land and  
2199 subject to this chapter, unless withdrawn under this section or under section 16 of chapter 183A  
2200 and except as provided in section 26.

2201 If all of a parcel of land, the title to which is registered under this chapter, is acquired by  
2202 the commonwealth or any agency, department, board, commission or authority of the  
2203 commonwealth or any political subdivision thereof or any authority of any such political

2204 subdivision, such acquisition shall be a sufficient ground for withdrawal of the registered land  
2205 from this chapter. The land shall be withdrawn upon the filing of a complaint with the court by  
2206 the public entity that has acquired the registered land and the approval of the complaint by the  
2207 court.

2208 All of the owners of the fee simple estate in all of a parcel of land, the title to which has  
2209 been registered under this chapter, may voluntarily withdraw the registered land from this  
2210 chapter by filing a notice of voluntary withdrawal, endorsed by a justice of the land court as  
2211 provided in this section, in the registry district of the land court where the land lies. Such notice  
2212 of voluntary withdrawal shall be noted on the memorandum of encumbrances for the certificate  
2213 of title. Upon the filing of such notice, the land shall be withdrawn from this chapter and shall  
2214 become unregistered land and the owners shall hold title to the land at the time of such filing free  
2215 of all liens and encumbrances existing as of the time of filing of the notice, including adverse  
2216 possession and prescriptive rights, as though a judgment of confirmation without registration  
2217 effective as of the time of filing of the notice had been recorded under section 56A; provided,  
2218 however, that the owner shall not hold title free of the encumbrances set forth or referred to in  
2219 section 46 and those noted on the certificate of title or filed for registration before the filing of  
2220 the notice of voluntary withdrawal.

2221 As used in this section, “notice of voluntary withdrawal” shall mean an instrument in  
2222 writing signed and acknowledged by all owners of the land to be voluntarily withdrawn and  
2223 contains the following information: names and addresses of all owners; the certificate of title  
2224 number with the registration book and page numbers; the description of the land in the form  
2225 contained in the certificate of title; and the street address of such land, if any, and which bears  
2226 the endorsement of a justice of the land court approving the voluntary withdrawal as provided in  
2227 this section. Upon filing with the land court of a complaint to withdraw land, the plaintiff shall  
2228 deposit with the recorder a sum sufficient to cover costs of the proceeding. The court shall then  
2229 appoint 1 of the examiners of title, who shall make a report to the court as to the identity of the  
2230 current record owners and of all mortgagees and lessees with interests of record in the land.  
2231 Unless, after notice is given to the mortgagees and lessees of record, an outstanding objection  
2232 has been filed by a mortgagee or lessees of record, a justice of the land court shall approve the  
2233 application and shall endorse the plaintiff’s notice of voluntary withdrawal if: (i) the registered  
2234 land constitutes less than all of the total area of a single parcel or of 2 or more contiguous parcels  
2235 in common ownership; (ii) the registered land consists of less than 10 per cent of the portion of  
2236 the land area to which an original certificate of title pertains and the rest of the land area to which  
2237 that certificate pertains was conveyed under this chapter since the original registration; (iii) the  
2238 owners of the registered land have submitted the land, or satisfy the court that they will submit  
2239 the land, to chapter 183A or 183B or have created interests in the land to which said chapter  
2240 183B is applicable under section 3 of chapter 760 of the acts of 1987, or satisfy the court that  
2241 they will create those interests; (iv) the owners of the registered land establish that the registered  
2242 land is improved with an occupied building not used or occupied as or in connection with, and

2243 not designed or intended for use or occupancy as or in connection with, a 1 to 4 family  
2244 residential dwelling; or (v) the court finds that the owners of the registered land have  
2245 demonstrated other good cause for withdrawal under this section, including, but not limited to,  
2246 economic hardship by reason of the land being registered which may include the burdens and  
2247 expenses of further dividing the registered land into lots for separate conveyance.  
2248 Notwithstanding any such outstanding objection, the application may be approved, unless the  
2249 court determines there is good cause for the objection.

2250           The justices of the land court shall establish rules and practices, including an appropriate  
2251 filing fee for the application as are necessary to implement this section.

2252           SECTION 81B. Section 62 of chapter 185 of the General Laws is hereby amended in the  
2253 second sentence by inserting, between the word "instrument" and the word "shall," a comma and  
2254 the following words:- or by the presentation of a deed or other instrument executed on behalf of  
2255 a corporation by a person or persons falsely purporting to be the president, vice president,  
2256 treasurer, or assistant treasurer of such corporation,

2257           SECTION 82. (a) Notwithstanding any general or special law to the contrary, for the days  
2258 of August 16, 2014 and August 17, 2014, an excise shall not be imposed upon nonbusiness sales  
2259 at retail of tangible personal property, as defined in section 1 of chapter 64H of the General  
2260 Laws. For the purposes of this act, tangible personal property shall not include  
2261 telecommunications, tobacco products subject to the excise imposed by chapter 64C of the  
2262 General Laws, gas, steam, electricity, motor vehicles, motorboats, meals or a single item the  
2263 price of which is in excess of \$2,500.

2264           (b) For the days of August 16, 2014 and August 17, 2014, a vendor shall not add to the  
2265 sales price or collect from a nonbusiness purchaser an excise upon sales at retail of tangible  
2266 personal property, as defined in section 1 of chapter 64H of the General Laws. The  
2267 commissioner of revenue shall not require a vendor to collect and pay excise upon sales at retail  
2268 of tangible personal property purchased on August 16, 2014 and August 17, 2014. An excise  
2269 erroneously or improperly collected during the days of August 16, 2014 and August 17, 2014,  
2270 shall be remitted to the department of revenue. This section shall not apply to the sale of  
2271 telecommunications, tobacco products subject to the excise imposed by chapter 64C of the  
2272 General Laws, gas, steam, electricity, motor vehicles, motorboats, meals or a single item the  
2273 price of which is in excess of \$2,500.

2274           (c) Reporting requirements imposed upon vendors of tangible personal property, by law  
2275 or by regulation, including, but not limited to, the requirements for filing returns required by  
2276 chapter 62C of the General Laws, shall remain in effect for sales for the days of August 16, 2014  
2277 and August 17, 2014.

2278           (d) On or before December 31, 2014, the commissioner of revenue shall certify to the  
2279 comptroller the amount of sales tax forgone, as well as new revenue raised from personal and



2280 corporate income taxes and other sources, pursuant to this act. The commissioner shall file a  
2281 report with the joint committee on revenue and the house and senate committees on ways and  
2282 means detailing by fund the amounts under general and special laws governing the distribution of  
2283 revenues under chapter 64H of the General Laws which would have been deposited in each fund,  
2284 without this act.

2285 (e) The commissioner of revenue shall issue instructions or forms or promulgate rules or  
2286 regulations, necessary for the implementation of this act.

2287 (f) Eligible sales at retail of tangible personal property under sections 175 and 176 of  
2288 chapter 64H are restricted to those transactions occurring on August 16, 2014 and August 17,  
2289 2014. Transfer of possession of or payment in full for the property shall occur on 1 of those days,  
2290 and prior sales or layaway sales shall be ineligible.”.

2291 SECTION 83. There shall be a special commission to investigate, analyze and study any  
2292 barriers and hindrances to the "last mile" connections to the broadband internet initiatives. The  
2293 special commission shall consist of thirteen members including: six members appointed by the  
2294 governor, one of whom shall be from western Massachusetts; one of whom shall be from central  
2295 Massachusetts; one of whom shall be from Cape Cod and the Islands; one of whom shall be the  
2296 director of a community development corporation located in Barnstable county; one of whom  
2297 shall be the director of a community development corporation located in Berkshire county; and  
2298 one of whom shall be the director of a community development corporation located elsewhere in  
2299 the Commonwealth; the secretary of energy and environmental affairs, or a designee; the  
2300 secretary of housing and economic development, or a designee; one member of the house  
2301 appointed by the speaker; one member of the house appointed by the minority leader; one  
2302 member of the senate appointed by the senate president; one member of the senate appointed by  
2303 the minority leader; and the director of the Massachusetts broadband institute.

2304 The commission study shall include, but not be limited to, any economic, technical,  
2305 statutory or regulatory barriers or other hindrances to close “last mile” connections being made.  
2306 The commission shall submit its findings and recommendations, together with drafts of  
2307 legislation necessary to carry those recommendations into effect by filing the same with the  
2308 clerks of the house of representatives and senate, the house and senate committees on ways and  
2309 means, and the joint committee on economic development and emerging technologies not later  
2310 than January 15, 2015.

2311 SECTION 84. Section 1. Notwithstanding any general or special law to the contrary, for  
2312 the days of July 27-31, 2014 an excise tax shall not be imposed upon meals purchased in  
2313 restaurants, as those terms are defined in Section 6 of Chapter 64H of the General Laws, as  
2314 appearing in the 2008 Official Edition.

2315 Section 2. Notwithstanding any general or special law to the contrary, for the days of  
2316 July 27-31, 2014, a restaurant in the commonwealth shall not add to the sales price or collect

2317 from a customer an excise upon sales of meals. The commissioner of revenue shall not require  
2318 any restaurant to collect and pay excise upon sales of meals purchased on July 27-31, 2014. An  
2319 excise erroneously or improperly collected during the days of July 27-31, 2014 shall be remitted  
2320 to the department of revenue.

2321 Section 3. Reporting requirements imposed upon restaurants by law or regulation,  
2322 including, but not limited to, the requirements for filing returns required by chapter 62C of the  
2323 General Laws, shall remain in effect for sales on the days of July 27-31, 2014.

2324 Section 4. The commissioner of revenue shall issue instructions or forms, or promulgate  
2325 rules or regulations, necessary for the implementation of this act.

2326 Section 5. Eligible sales of meals purchased in restaurants are restricted to July 27-31,  
2327 2014.

2328 Section 6. Notwithstanding sections 1-6, this Act shall not be applicable to the local  
2329 option meals excise tax under Section 1-6 of Chapter 64L of the General Laws, as appearing in  
2330 the 2008 Official Edition, which shall remain in full force and effect on July 27-31, 2014.

2331 SECTION 85. Notwithstanding any general or special law to the contrary, section 84,  
2332 including sections 1 to 6, shall not take effect until such time as (i) the secretary of  
2333 administration and finance, in consultation with the department of revenue, furnishes an analysis  
2334 on the fiscal impacts of providing such a meals tax holiday, which shall include a cost-benefit  
2335 analysis of the holiday's impact on the state's economy, including the revenue cost to the  
2336 commonwealth, cities and towns, businesses; the current practices of other states; and any  
2337 anticipated change in employment or business growth and ancillary economic activity; and (ii)  
2338 legislation necessary to carry out the recommendations in the report has been filed with the joing  
2339 committee on revenue and enacted pursuant to Part 2, Chap. 1, Sec. 1, Art. II of the Constitution.

2340 SECTION 86. Section 19 of chapter 159 of the General Laws, as appearing in the 2012  
2341 Official Edition, is hereby amended by inserting at the end thereof the following sentence:- The  
2342 department may exempt any common carrier from any provision of this section upon a  
2343 determination by the department, after notice and hearing, that such exemption to any such  
2344 provision is in the public interest.

2345 SECTION 87. Said chapter 159 is hereby further amended by adding the following  
2346 section:-

2347 Section 19 F. (a) Notwithstanding section 19, a common carrier furnishing services  
2348 described in paragraph (d) of section 12 may post on its website the rates, terms and conditions  
2349 of any retail service it offers, renders or furnishes within the commonwealth. Section 19 shall not  
2350 apply to any such retail service so posted, and such common carrier shall not be required to file  
2351 with the department or obtain department approval of any schedule for such service. No such

2352 common carrier shall, except as otherwise provided in this chapter, charge, demand, exact,  
2353 receive or collect a rate in excess of the rate as posted to its website in accordance with this  
2354 paragraph. Upon written notice to the department, such company or carrier may withdraw any  
2355 schedule, contract or agreement previously filed with the department under section 19 for any  
2356 such retail service so posted under this paragraph. This subsection shall not apply to a rural  
2357 telephone company as defined in 47 U.S.C. § 153 except upon approval of the department.  
2358 Nothing in this section shall affect the authority of the department (1) to require 30 days' notice  
2359 to any affected consumer of any increase in rates for retail services so posted; (2) to require its  
2360 prior approval of any increase in rates for residential basic exchange service offered by an  
2361 incumbent local exchange carrier, as defined in 47 U.S.C § 251(h); (3) under sections 13, 14 and  
2362 20; or (4) over switched access or wholesale services.

2363 (b) Common carriers shall electronically notify the department on the same business day  
2364 of posting any change in rates and terms or conditions for a retail service posted under this  
2365 section and thereby not subject to section 19, unless the department exempts a common carrier  
2366 from this subsection.

2367 SECTION 88. Chapter 58 of the General Laws as appearing in the 2012 Official Edition  
2368 is hereby amended by adding the following section:- Section 52. No new tax shall be collected,  
2369 assessed or payable until 3 months after the passage of the act in which the new tax was created.

2370 SECTION 89. The town of Montague is hereby authorized to utilize the provisions of  
2371 General Law Chapter 40Q to develop telecommunications and broadband infrastructure in  
2372 partnership with the town of Leverett.

2373 SECTION 90. Notwithstanding any general or special law to the contrary, the department  
2374 of housing and community development shall consider the town of Avon as an eligible location  
2375 for the purposes of chapter 40R of the General Laws.

2376 SECTION 91. Section 3 of chapter 194 of the Acts of 2012 is hereby amended by  
2377 deleting "2014" and replacing it with "2016".

2378 SECTION 92. Section 6 of chapter 62 of the General Laws, as appearing in the 2012  
2379 Official Edition, is hereby amended by inserting after subsection (r) the following new  
2380 subsection:-

2381 (s) There shall be a credit for any employer based in Massachusetts who hires a veteran  
2382 upon an honorable discharge from at least 90 days of service. The credit shall be \$500 per month  
2383 of employment for each newly hired full time veteran and \$750 per month of employment for  
2384 each newly hired disabled veteran. The credit shall be available for the first 12 months of  
2385 employment and shall not exceed \$50,000 per business in any calendar year. This section shall  
2386 expire on July 1, 2019.

2387 SECTION 93. Notwithstanding any special or general law to the contrary, the provisions  
2388 of section 92 shall not take effect until such time as the executive office of administration and  
2389 finance and the department of revenue has furnished a study of its impact on the state's economy  
2390 and revenue cost to the commonwealth and its municipalities, including, but not limited to, a  
2391 distributional analysis showing the impact on taxpayers, the current practice of other states and  
2392 any anticipated change in employment and ancillary economic activity to the joint committee on  
2393 revenue and until legislation has been filed and passed pursuant to Part 2, Chap. 1, Sec. 1, Art. II  
2394 of the Constitution.

2395 SECTION 94. Subsection (c) of section 3 of chapter 63B of the General Laws, as  
2396 appearing in the 2012 Official Edition, is hereby amended by striking the first paragraph and  
2397 inserting in place thereof the following:—

2398 (c) For purposes of this chapter, there shall be four required installments for each taxable  
2399 year, except as otherwise provided by this chapter. The first installment shall be paid on or  
2400 before the fifteenth day of the third month of the taxable year and shall be equal to thirty-five  
2401 percent of the required annual payment; the second installment shall be paid on or before the  
2402 fifteenth day of the sixth month of the taxable year and shall be equal to twenty-five percent of  
2403 the required annual payment; the third installment shall be paid on or before the fifteenth day of  
2404 the ninth month of the taxable year and shall be equal to twenty-five percent of the required  
2405 annual payment; and the fourth installment shall be paid on or before the fifteenth day of the  
2406 twelfth month of the taxable year and shall be equal to the remaining fifteen percent of the  
2407 required annual payment. Except as otherwise provided in this subsection, the term “required  
2408 annual payment” shall mean the lesser of:

2409 SECTION 95. Subsection (c) of section 3 of chapter 63B of the General Laws, as  
2410 appearing in the 2012 Official Edition, is hereby amended by striking the first paragraph and  
2411 inserting in place thereof the following:—

2412 (c) For purposes of this chapter, there shall be four required installments for each taxable  
2413 year, except as otherwise provided by this chapter. The first installment shall be paid on or  
2414 before the fifteenth day of the third month of the taxable year and shall be equal to thirty percent  
2415 of the required annual payment; the second installment shall be paid on or before the fifteenth  
2416 day of the sixth month of the taxable year and shall be equal to twenty-five percent of the  
2417 required annual payment; the third installment shall be paid on or before the fifteenth day of the  
2418 ninth month of the taxable year and shall be equal to twenty-five percent of the required annual  
2419 payment; and the fourth installment shall be paid on or before the fifteenth day of the twelfth  
2420 month of the taxable year and shall be equal to the remaining twenty percent of the required  
2421 annual payment. Except as otherwise provided in this subsection, the term “required annual  
2422 payment” shall mean the lesser of:

2423 SECTION 96. Subsection (c) of section 3 of chapter 63B of the General Laws, as  
2424 appearing in the 2012 Official Edition, is hereby amended by striking the first paragraph and  
2425 inserting in place thereof the following:—

2426 (c) For purposes of this chapter, there shall be four required installments for each taxable  
2427 year, except as otherwise provided by this chapter. The first installment shall be paid on or  
2428 before the fifteenth day of the third month of the taxable year and shall be equal to twenty-five  
2429 percent of the required annual payment; the second installment shall be paid on or before the  
2430 fifteenth day of the sixth month of the taxable year and shall be equal to twenty-five percent of  
2431 the required annual payment; the third installment shall be paid on or before the fifteenth day of  
2432 the ninth month of the taxable year and shall be equal to twenty-five percent of the required  
2433 annual payment; and the fourth installment shall be paid on or before the fifteenth day of the  
2434 twelfth month of the taxable year and shall be equal to the remaining twenty-five percent of the  
2435 required annual payment. Except as otherwise provided in this subsection, the term “required  
2436 annual payment” shall mean the lesser of:

2437 SECTION 97. Section 94 shall be effective for the taxable year beginning January 1,  
2438 2017 and ending December 31, 2017.

2439 SECTION 98. Section 95 shall be effective for the taxable year beginning January 1,  
2440 2018 and ending December 31, 2018.

2441 SECTION 99. Section 96 shall be effective beginning January 1, 2019 and thereafter.”.

2442 SECTION 100. Section 152A of chapter 149 of the General Laws, as appearing in the  
2443 2010 Official Edition, is hereby amended by inserting after the word ‘ responsibility ’, in line 8,  
2444 the following words:- ; provided, however, that a supervisor in a quick service restaurant who  
2445 serves patrons or customers and whose job duties do not qualify him or her as an employee  
2446 employed in a bona fide executive capacity as defined in 29 C.F.R. §§541.100 (a)(2)-(4)et seq.,  
2447 shall qualify as a wait staff employee for purposes of this section.

2448 SECTION 100A. Said section 152A of said chapter 149, as so appearing, is hereby  
2449 further amended by inserting after the definition ‘ Patron ’ the following definition:-

2450 “Quick service restaurant”, an establishment selling food or beverages where products are  
2451 served to patrons primarily over a sales counter or a drive up window sales point, where there is  
2452 minimal or no direct service to patrons seated at tables, and where employees are paid at least the  
2453 minimum required hourly wage for non-service employees pursuant to Chapter 151.

2454 SECTION 100B. Nothing in this chapter shall prohibit an employer from establishing a  
2455 policy prohibiting the acceptance of gratuities.

2456 SECTION 101. Section 42B of Chapter 63 of the General Laws, as appearing in the 2012  
2457 Official Edition, is hereby amended by adding the following subsection:-

2458 (d) For the purposes of this section a limited partnership that is not a business corporation  
2459 but that would otherwise qualify as a research and development corporation under the provisions  
2460 of this section may be considered a research and development corporation when all partners are  
2461 corporations, solely for purposes of claiming the exemptions available to research and  
2462 development corporations under chapters 64H and 64I.

2463 SECTION 102. The Massachusetts Convention Center Authority is authorized to enter  
2464 into a contract to conduct a feasibility study concerning the future use of the Springfield Civic  
2465 Center Garage. Said study shall include: (i) a determination of the physical condition of the  
2466 facility, and the estimated cost of restoration, rehabilitation, or demolition and reconstruction; (ii)  
2467 an analysis of current supply and demand for parking within the downtown Springfield area, and  
2468 an assessment of future market conditions related to development that may be reasonably  
2469 forecast to occur within the next five years; (iii) feasibility of incorporating additional  
2470 components and uses into such renovation or reconstruction, including retail or other commercial  
2471 uses, and connections to adjacent facilities for access to events and meetings; and (iv) analysis of  
2472 potential funding sources for the cost of such renovation or reconstruction and potential revenue  
2473 and operating expenses of a renovated or reconstructed facility. In contracting for and  
2474 conducting such study the Authority shall consult with the Executive Office of Communities and  
2475 Development, the City of Springfield, the Springfield Parking Authority, the Western  
2476 Massachusetts Economic Development Council and the Springfield Business Improvement  
2477 District.