

**HOUSE . . . . . No. 4459**

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OFFICE OF THE GOVERNOR  
**COMMONWEALTH OF MASSACHUSETTS**  
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**MAURA T. HEALEY**  
GOVERNOR

**KIMBERLEY DRISCOLL**  
LIEUTENANT GOVERNOR

*March 1, 2024*

To the Honorable Senate and House of Representatives,

In May of last year, I appointed an economic development planning council, led by Secretary of Economic Development Yvonne Hao, to determine how to keep the Massachusetts economy strong and competitive in a rapidly changing world. The planning council undertook a series of regional listening sessions around the state, and members engaged in discussions with business leaders, municipal officials, community advocates, legislators and other stakeholders. The planning process culminated in December 2023 with my approval of an economic development plan, Team Massachusetts: Leading Future Generations.

Today, I am filing for your consideration a bill that will allow us to make the investments needed to bring that plan to life. This bill, entitled An Act relative to strengthening Massachusetts’ economic leadership, provides for \$3.5 billion in critical investments, of which approximately \$2.8 billion is supported through capital authorizations and \$750 million is sourced from statutory changes to economic development tax programs. The bill is organized around the three priority areas outlined in the economic development plan:

- Fundamentals – Investing in the fundamentals to enable economic growth;
- Talent – Retaining and attracting the world’s best talent across all backgrounds; and
- Sectors – Supporting businesses that power the state’s economy.

The proposals in this bill will invest in these areas while focusing on our core principles of equity, affordability and competitiveness.

I am proud that a centerpiece of this bill calls for continued investment in our globally renowned life sciences sector. This legislation fully reauthorizes the programs of the Massachusetts Life Sciences Center, expands the life sciences tax credit program and repositions the center to continue supporting Massachusetts life sciences companies, hospitals and research institutions as they tackle the toughest challenges in health care innovation. With the filing of this legislation, I am proposing a new ten-year, \$1 billion initiative to ensure that the Massachusetts life sciences ecosystem remains a global leader, while driving more collaboration within the ecosystem and more equitable health care outcomes for the residents of the Commonwealth. This strategy comprises \$850 million contained in this bill, including \$500 million in new capital authorization and \$350 million in changes to the life sciences tax incentive program, in addition to \$150 million in planned operating funding through the annual budget process.

We have a tremendous opportunity to establish Massachusetts as a global leader in the climatetech sector. Massachusetts already is leading the nation and the world in our policies to reduce greenhouse gas emissions and prepare for and mitigate the unprecedented risks of climate change. The state's innovative economy is uniquely positioned to lead in developing the climate technologies that the world needs to respond to this existential threat. Today, I am launching a three-pronged strategy to dedicate \$1 billion over ten years to help turn Massachusetts into a global hub for climate-based innovation and technologies. Specifically, this bill includes \$400 million in capital authorization and \$300 million in tax incentives for climatetech, modeled on the same types of investments that have successfully transformed our life sciences sector into a global powerhouse. These investments complement the \$30 million transfer to the Massachusetts Clean Energy Center (MassCEC) proposed in my H.2 filing and planned operating monies, which will enable MassCEC to continue to deploy stable programming and initiatives to expand into areas that capital programs and tax incentives are not able to reach. The bill will also modify the existing tax credit for offshore wind development to ensure that the credit has the intended effect of spurring the production of zero-emission clean energy at scale. All together, these investments and initiatives over the next ten years can help us establish the same global prominence in climatetech that that we fostered for the life sciences. As importantly, this initiative will help Massachusetts companies find solutions to the global climate crisis.

The annual operating budget exercise will continue to be hugely important to the success of the life sciences and climatetech initiatives. Available resources through the operating budget facilitate instrumental workforce development programming that is key to building out a talent pipeline to support the success of these industries. The Healey-Driscoll Administration will prioritize these areas, in collaboration with the Legislature.

We will also continue to make investments in the people, communities and businesses that form the very foundations of our economy. This bill will reauthorize the MassWorks Infrastructure Program to continue making investments in local infrastructure to unlock critical

development projects in our communities; codify a rural community program and reauthorize the Rural Development Fund; and establish a new tax credit to promote internships for young adults who attend our many colleges and universities so they are more likely to stay in Massachusetts after completing their studies. We are again proposing a new tax credit for live theater productions to bolster our creative economy, as well as new reforms to the economic development incentive program (EDIP), both to make the EDIP tax credit a more effective tool to attract and retain jobs and to give local municipalities more autonomy to provide local tax incentives to spur capital investment and job creation. Finally, we are proposing capital authorizations that will allow our quasi-public agencies to support other key sectors such as artificial intelligence, robotics and advanced manufacturing.

The bill also includes some important policy updates centered on consumer protection. We are proposing a uniform inspection and testing system for public electric vehicle charging stations and updating the home improvement contractor law to improve consumer protections for homeowners, making it easier for consumers to access the home contractor guaranty fund and increase payouts from the fund.

As always, economic equity has been top of mind when preparing our economic development plan and this bill. Promoting economic equity is a goal throughout all our economic development programs, but there are a couple of proposals in this bill that I want to specifically mention. First, we are aware that some small businesses, particularly minority-owned, have not had equitable access to state contracting opportunities because of the surety requirements imposed by statute. To help address this disparity, we are proposing a new pilot program within the Executive Office of Economic Development (EOED) to provide technical and financial assistance to small businesses to increase the diversity of businesses bidding on and securing public construction contracts in the Commonwealth. We also are updating the definition of “micro business” for purposes of the programs administered by the Massachusetts Office of Business Development (MOBD). The new, broader definition will allow MOBD to reach more kinds of businesses, and I have asked MOBD to place more emphasis on micro business support as we implement our economic development plan.

Finally, there are other important policy updates in the bill. For example, we are proposing to increase diversity on non-profit boards by allowing board members to receive a modest stipend without sacrificing the liability protections provided by Massachusetts law; update the way EOED’s office of performance management evaluates and reports on the effectiveness of our economic development programs; extend state and local permits to allow more time for approved projects to obtain financing; and reform the expedited permitting statute and the way that local priority development sites are approved, among other things.

Taken all together, the proposals in this bill are essential to building an economy that is equitable, affordable and competitive. I respectfully request favorable consideration of this

important legislation. My staff, and Secretary Hao and her staff, will be available to meet with you to answer questions. We look forward to working with you.

Respectfully submitted,

Maura T. Healey,  
*Governor*

**The Commonwealth of Massachusetts**

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

An Act relative to strengthening Massachusetts' economic leadership.

*Whereas*, The deferred operation of this act would tend to defeat its purpose, which is to forthwith finance improvements to the commonwealth's economic infrastructure, drive industry innovation, and promote economic opportunity and job creation, 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 a program of community development, economic  
2 opportunities, support for local governments, increased industry innovation, job creation, and the  
3 promotion of economic reinvestment through the funding of infrastructure improvements the  
4 sums set forth in sections 2 to 2C, inclusive, for the several purposes and subject to the  
5 conditions specified in this act, are hereby made available, subject to the laws regulating the  
6 disbursement of public funds. These sums shall be in addition to any amounts previously  
7 authorized and made available for the purposes of those items. The sums set forth in sections 2 to  
8 2B, inclusive, shall be made available until June 30, 2029. The sums set forth in section 2C, shall  
9 be made available until June 30, 2034.

10           SECTION 2.

11           EXECUTIVE OFFICE OF ECONOMIC DEVELOPMENT

12 Office of the Secretary

13 7002-1352 For a grant program to coastal communities to be administered by the  
14 Seaport Economic Council; provided, that funding shall be used for community planning and  
15 investment activities that stimulate economic development and create jobs in the maritime  
16 economy sector, and to construct, improve, repair, maintain and protect coastal assets that are  
17 vital to achieving these goals; and provided further, that the planning, prioritization, selection  
18 and implementation of projects shall consider climate change impacts in furtherance of the goals  
19 of climate change mitigation and adaptation consistent with the integrated state hazard mitigation  
20 and climate change adaptation plan.....  
21 \$100,000,000

22 7002-1522 For grants administered by Massachusetts Technology Development  
23 Corporation established in section 2 of chapter 40G of the General Laws, and doing business as  
24 MassVentures; provided, that such grants shall be made on a competitive basis to growing  
25 Massachusetts-based companies commercializing technologies developed with assistance of a  
26 Small Business Innovation Research (SBIR) or Small Business Technology Transfer (STTR)  
27 grant from a federal agency, including, but not limited to, the United States Department of  
28 Defense, the United States Department of Energy, or the National Science  
29 Foundation.....\$25,000,000

30 7002-8044 For a program to be administered by the Massachusetts Development  
31 Finance Agency for site assembly, site assessment, predevelopment permitting and other  
32 predevelopment and marketing activities that enhance a site's readiness for commercial,  
33 industrial or mixed-use development; provided, that a portion of the funds may be used to

34 facilitate the expansion or replication of successful industrial parks and to support the  
35 revitalization of downtown  
36 centers..... \$3,000,000

37           7002-8046   For the Massachusetts Growth Capital Corporation established pursuant to  
38 section 2 of chapter 40W of the General Laws for a program to provide matching grants to  
39 community development financial institutions certified by the United States Treasury or  
40 community development corporations certified under chapter 40H of the General Laws to enable  
41 them to leverage federal or private investments for the purpose of making loans to small  
42 businesses; provided, that such programs shall prioritize socially or economically disadvantaged  
43 businesses, which may include, but shall not be limited to, minority-owned, women-owned,  
44 veteran-owned, and immigrant-owned small businesses, that have historically faced obstacles to  
45 accessing capital.....  
46 \$35,000,000

47           7002-8053   For the Brownfields Redevelopment Fund established in section 29A of  
48 chapter 23G of the General Laws.....  
49 \$30,000,000

50           7002-8054   For the Massachusetts Growth Capital Corporation, established in section 2  
51 of chapter 40W of the General Laws to provide, in consultation with the microbusiness  
52 development center within the Massachusetts office of business development, grants to low- and  
53 moderate-income entrepreneurs to acquire, expand, improve or lease a facility, to purchase or  
54 lease equipment or to meet other capital needs of a business with not more than 20 employees  
55 and annual revenues not exceeding \$2,500,000, including alternative energy generation projects;

56 provided, that preference shall be given to businesses located in low-income or moderate-income  
57 areas or socially and economically disadvantaged businesses, which shall include, but shall not  
58 limited to, minority-owned, women-owned, immigrant-owned and veteran-owned businesses;  
59 and provided further, that grants shall be awarded in a manner that promotes geographic  
60 equity.....\$10,000,000

61           7002-8056     For a competitive grant program administered by the office of travel and  
62 tourism; provided, that funds may be used to improve facilities and destinations visited by in-  
63 state and out-of-state travelers, with the goals of increasing visitation, enticing repeat visitation  
64 and increasing the direct and indirect economic impacts of the tourism industry in all regions of  
65 the commonwealth; provided further, that grants shall support the design, repair, renovation,  
66 improvement, expansion and construction of facilities owned by municipalities or non-profit  
67 entities; provided further, that in evaluating grant applications, priority shall be given to projects  
68 located in state-designated cultural districts and projects that promote nature-based, agricultural  
69 and other forms of rural tourism; provided further, that all grantees to improve facilities and  
70 destinations visited by in-state and out-of-state travelers shall provide a match based on a  
71 graduated formula determined by the Massachusetts office of travel and tourism; provided  
72 further, that grant recipients shall be required to measure and report on return-on-investment data  
73 after the expenditure of grant funds; provided further, that grants shall be awarded in a manner  
74 that promotes geographic equity; and provided further that a portion of the funding may be used  
75 to make capital investments that support the commemoration of the 250th anniversary of the  
76 founding of the United States..... \$40,000,000

77           7002-8057     For the Commonwealth Zoological Corporation established in section 2 of  
78 chapter 92B of the General Laws, for costs associated with the preparation of plans, studies and



79 specifications, repairs, construction, renovations, improvements, maintenance, asset management  
80 and demolition and other capital improvements including those necessary for the operation of  
81 facilities operated by Zoo New England, including the Franklin Park Zoo and the Walter D.  
82 Stone Memorial Zoo..... \$10,000,000

83           7002-8058   For the Massachusetts Broadband Incentive Fund established in section  
84 6C of chapter 40J of the General Laws, for capital repairs and improvements to broadband  
85 infrastructure owned by the Massachusetts Technology Park Corporation established by section  
86 3 of chapter 40J.....\$10,000,000

87           7002-8059   For the Massachusetts Technology Park Corporation established by  
88 section 3 of chapter 40J for grant programs that support collaboration among manufacturers  
89 located in the commonwealth and institutions of higher education, non-profits or other public or  
90 quasi-public entities; provided, that eligible grantees shall include, but not be limited to,  
91 participants in the Manufacturing USA institutes, public and private academic institutions, non-  
92 profits and private business entities; provided further, that grant programs funded from this item  
93 shall consider the strategic goals and priorities of the advanced manufacturing collaborative  
94 established by section 10B of chapter 23A; and provided further, that grants shall be awarded in  
95 a manner that promotes geographic, social, racial, and economic  
96 equity.....\$99,000,000

97           7002-8061   For the MassWorks infrastructure program established by section 63 of  
98 chapter 23A of the General  
99 Laws.....\$400,000,000

100           7002-8062     For a program to provide assistance to projects that will improve,  
101   rehabilitate or redevelop blighted, abandoned, vacant or underutilized properties to achieve the  
102   public purposes of eliminating blight, increasing housing production, supporting economic  
103   development projects, increasing the number of commercial buildings accessible to persons with  
104   disabilities and conserving natural resources through the targeted rehabilitation and reuse of  
105   vacant and underutilized property; provided, that such assistance shall take the form of a grant or  
106   a loan provided to a municipality or other public entity, a community development corporation,  
107   non-profit entity or for-profit entity; provided further, that eligible uses of funding shall include,  
108   but not be limited to, improvements and additions to or alterations of structures and other  
109   facilities necessary to comply with requirements of building codes, fire or other life safety codes  
110   and regulations pertaining to accessibility for persons with disabilities, where such code or  
111   regulatory compliance is required in connection with a new commercial residential or civic use  
112   of such structure or facility, and the targeted removal of existing underutilized structures or  
113   facilities to create or activate publicly-accessible recreational or civic spaces; provided further,  
114   that funding shall be awarded on a competitive basis in accordance with guidelines developed by  
115   the agency; provided further, that financial assistance offered pursuant to this line item may be  
116   administered by the executive office through a contract with the Massachusetts Development  
117   Finance Agency established by section 2 of chapter 23G; provided further, that the executive  
118   office or the Massachusetts Development Finance Agency may establish additional program  
119   requirements through regulations or policy guidelines; provided further, that financial assistance  
120   offered pursuant to this item shall be awarded, to the extent feasible, in a manner that reflects  
121   geographic and demographic diversity and social, racial, and economic equity within the  
122   commonwealth; and provided further, that program funds may be used for the reasonable costs

123 of administering the program not to exceed 5 per cent of the total assistance made during the  
124 fiscal  
125 year.....\$90,000,000

126           7002-8066   For a capital grant program to be administered by the executive office of  
127 economic development, in consultation with the executive office of administration and finance,  
128 to provide grants to support large, transformational projects to drive economic growth; provided  
129 further, the program may be known as Mass Impact.....\$250,000,000

130           7002-8068   For the rural development program established in section 66A of chapter  
131 23A of the General  
132 Laws.....\$100,000,000

133           7002-8069   For a capital grant program to be administered by the executive office of  
134 economic development to provide grants or other financial assistance to private businesses that  
135 are constructing or expanding commercial, industrial or manufacturing facilities in the  
136 commonwealth which could include, but are not limited to (i) the construction or expansion of  
137 facilities in a manner that eliminates or minimizes the use of fossil-fuel heating and cooling  
138 equipment, or incorporates other decarbonization measures that would not otherwise be  
139 incorporated into the facility design; (ii) the integration of design features that make a facility  
140 more resilient to the impacts of climate change, where such design features would not otherwise  
141 be economically feasible; or (iii) capital investments that support the creation of a significant  
142 number of new jobs in the commonwealth and provided further, that the secretary of economic  
143 development shall promulgate program guidelines around the administration of the program  
144 which could include administering the program through a contract with the Massachusetts

145 Development Finance Authority, or other appropriate quasi governmental  
146 agency.....\$25,000,000

147           7002-8070    For a capital grant program to be administered by the Massachusetts  
148 Technology Park Corporation established by chapter 40J of the General Laws, to support the  
149 adoption and application of artificial intelligence capabilities to public policy problems and to  
150 leverage emerging AI technologies to advance the commonwealth’s lead in technology sectors  
151 including, but not limited to, life sciences, healthcare and hospitals, financial services, advanced  
152 manufacturing, robotics and education; provided, that grants shall be awarded and administered  
153 consistent with the strategic goals and priorities of the AI Strategic Task Force established by  
154 Executive Order No. 628; provided further, that grants shall support capital expenses related to  
155 activities that leverage emerging AI technologies to advance the commonwealth’s lead in  
156 technology sectors including, but not limited to, life sciences, healthcare and hospitals, financial  
157 services, advanced manufacturing, robotics and education; provided further, that funds shall be  
158 used to support the incubation of AI firms, advance the adoption of AI technologies and support  
159 AI software and hardware technology development and commercialization  
160 activities.....\$100,000,000

161           7002-8072    For a competitive program of grants or other financial assistance, to be  
162 administered by the Massachusetts Technology Park Corporation established by chapter 40J of  
163 the General Laws, to provide infrastructure support for industry-led consortia focused on  
164 advancing the commonwealth’s global leadership and growing jobs in key emerging technology  
165 sectors including, but not limited to, quantum information sciences and technology and  
166 bioindustrial manufacturing; provided, that grants shall support the development, demonstration,  
167 deployment and commercialization of technology in said key emerging technology sectors and

168 provide funds for infrastructure that support training, company incubation and acceleration,  
169 technology testing and evaluation and other commercial and economic development  
170 needs.....\$75,000,000

171           7002-8074   For a competitive program of grants or other financial assistance, to be  
172 administered by the Massachusetts Technology Park Corporation established by chapter 40J of  
173 the General Laws, to support research and development of robotics technology, including but not  
174 limited to robotics incubation, testing, training, workforce development, research and  
175 development and commercialization activities; and provided, that grants may be made to non-  
176 profits, public or private universities or private business entities.....\$25,000,000

177

178           7002-8039   For the Scientific and Technology Research and Development Matching  
179 Grant Fund established in section 4G of chapter 40J of the General  
180 Laws.....\$95,000,000

181           SECTION 2A.

182           EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

183           Office of the Secretary

184           0640-0308   For the Massachusetts Cultural Facilities Fund established in section 42  
185 of chapter 23G of the General Laws for the acquisition, design, construction, repair, renovation,  
186 rehabilitation or other capital improvement or deferred maintenance to a cultural  
187 facility.....\$50,000,000

188           1100-2520     For grants or other financial assistance to cities, towns, regional  
189 organizations whose membership is exclusively composed of municipal governments, municipal  
190 redevelopment authorities or agencies, or quasi-governmental agencies to support economic  
191 development in the commonwealth, including efforts that support workforce development,  
192 higher education; tourism, and arts and culture provided, that purposes may include, but shall  
193 not be limited to, planning and studies, preparation of plans and specifications, site assembly and  
194 preparation, dispositions, acquisitions, repairs, renovations, improvements, construction,  
195 demolition, remediation, modernization and reconstruction of facilities, infrastructure, equipment  
196 and other capital assets, technical assistance, and information technology equipment and  
197 infrastructure.....\$100,000,000

198           1100-2521     For the Massachusetts Educational Financing Agency established by  
199 chapter 15C of the General Laws to assist students, their parents and others responsible for  
200 paying the costs of education as well as assisting institutions of higher education in supporting  
201 access to affordable higher education  
202 opportunities.....\$85,000,000

203           Board of Library Commissioners

204           7000-9093     For a program of grants to cities and towns for approved public library  
205 projects pursuant to sections 19G to 19J, inclusive, of chapter 78 of the General Laws; provided,  
206 that grants may be awarded to municipalities submitting applications jointly or through a  
207 regional planning  
208 agency..... \$150,000,000

209           SECTION 2B.

210 SECRETARY OF THE COMMONWEALTH

211 Massachusetts Historical Commission

212 0526-2013 For a grant program to units of municipal government and to private,  
213 nonprofit organizations for the preservation of historic properties, landscapes and sites; provided  
214 further, that such funds shall be awarded in accordance with regulations promulgated by the state  
215 secretary, chairman of the Massachusetts historical commission..... \$8,000,000

216 SECTION 2C.

217 EXECUTIVE OFFICE OF ECONOMIC DEVELOPMENT

218 Office of the Secretary

219 7002-0026 For the Massachusetts Life Sciences Breakthrough Fund established by  
220 section 6 of chapter 23I of the General Laws.....  
221 \$500,000,000

222 7002-8077 For the Clean Energy Investment Fund established by section 15 of  
223 chapter 23J of the General Laws to promote jobs, economic and workforce development through  
224 capital grants to companies and governmental entities for the purpose of supporting and  
225 stimulating research, and development, innovation, manufacturing, commercialization and  
226 deployment of climatetech technologies in the  
227 commonwealth.....\$200,000,000

228 7002-8078 For the Massachusetts Offshore Wind Industry Investment Trust Fund  
229 established by section 9A of chapter 23J of the General Laws to support the offshore wind

230 industry and facilitate economic development  
231 activity.....\$200,000,000

232 SECTION 3. Section 16G of chapter 6A of the General Laws, as so appearing in the 2022  
233 Official Edition, is hereby amended by striking out subsections (i) and (j) and inserting in place  
234 thereof the following 2 subsections:-

235 (i) The secretary shall, subject to appropriation, establish within the executive office an  
236 office of performance management and oversight to improve the effectiveness of the economic  
237 development efforts of the commonwealth. The secretary shall appoint a director of said office  
238 who shall have economic development experience in the public or private sector. The director  
239 shall establish performance metrics for the public and quasi-public agencies within the executive  
240 office or subject to section 56 of chapter 23A, and any regional economic development  
241 organization or other private organizations under contract with the commonwealth to perform  
242 economic development services, as the secretary shall determine. In developing or revising these  
243 performance metrics, the director may from time to time seek out private sector advice and  
244 models that can be adapted to the needs of the commonwealth. The secretary shall require each  
245 agency or organization reporting to the office to submit an annual plan, including the goals,  
246 programs and initiatives for the forthcoming year, and evaluation of the performance on the  
247 goals, programs and initiative outlined in the preceding year's plan. Such reports shall be in a  
248 form directed by the director and incorporate such performance metrics as the director shall  
249 establish.

250 (j) The director shall prepare an annual report on the progress the agencies or  
251 organizations reporting to the office are making towards achieving stated goals in their annual



252 plan. The annual report shall be made available to the public not later than December 31 of each  
253 year and shall be published on the official website of the commonwealth and shall be forwarded  
254 to the clerks of the senate and house of representatives, the chairs of the house and senate  
255 committees on ways and means and the chairs of the joint committee on economic development  
256 and emerging technologies.

257 SECTION 4. Said section 16G of said chapter 6A, as most recently amended by section  
258 21 of chapter 7 of the acts of 2023, is hereby further amended by striking out subsection (m), and  
259 inserting in place thereof the following subsection:-

260 (m) Every 4 years, the secretary of economic development, in consultation with the  
261 secretary of energy and environmental affairs, shall prepare a report that evaluates the status of  
262 the commercial fishing industry and includes recommendations for appropriate actions to be  
263 taken to maintain and revitalize the commercial fishing, shellfish and seafood industry.

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

267 SECTION 5. Subsection (n) of said section 16G of said chapter 6A, as most recently  
268 amended by section 21 of chapter 7 of the acts of 2023, is hereby further amended by striking  
269 out, in lines 246 to 248, inclusive, the second sentence.

270 SECTION 6. Said subsection (n) of said section 16G of said chapter 6A, as so appearing,  
271 is hereby further amended by striking out, in lines 255 to 256, the words “executive office and  
272 paid as the fund director shall direct” and inserting in place thereof the following words:-  
273 secretary of economic development.

274 SECTION 7. Said section 16G of said chapter 6A, as so appearing, is hereby further  
275 amended by striking out, in line 273, the words “The executive office shall submit an annual”  
276 and inserting in place thereof the following words:- In years when expenditures are made from  
277 the fund, the executive office shall submit a.

278 SECTION 8. Subsections (c) and (d) of section 35FF of chapter 10 of the General Laws,  
279 as so appearing, is hereby amended by striking out the words “clean energy”, each time they  
280 appear, and inserting in place thereof the following word:- climatetech.

281 SECTION 9. Subsection (b) of section 3A of chapter 23A of the General Laws, as  
282 appearing in the 2022 Official Edition, is hereby amended by striking out the definition of  
283 “Expansion of an existing facility” and inserting in place thereof the following definition:-

284 “Expansion project”, the expansion of an existing facility located in the commonwealth  
285 that results in a net increase in the number of permanent full-time employees at the expanded  
286 facility.

287 SECTION 10. Said subsection (b) of said section 3A of said chapter 23A, as so  
288 appearing, is hereby further amended by inserting after the definition of “Gateway municipality”  
289 the following definition:-

290 “In-state relocation project”, the relocation of a business from one location in the  
291 commonwealth to another location in the commonwealth that results in a net increase in the  
292 number of permanent full-time employees.

293 SECTION 11. Said subsection (b) of said section 3A of said chapter 23A, as so  
294 appearing, is hereby further amended by striking out the definition of “Municipal project  
295 endorsement” and inserting in place thereof the following definition:-

296 “Municipal project endorsement”, an endorsement of a city council with the approval of  
297 the mayor in a city or a board of selectmen in a town that: (i) finds a proposed project is  
298 consistent with the municipality’s economic development objectives; (ii) finds a proposed  
299 project has a reasonable chance of increasing or retaining employment opportunities as advanced  
300 in the proposal; and (iii) provides a description of the local tax incentive, if any, offered by the  
301 municipality in support of the proposed project.

302 SECTION 12. Said subsection (b) of said section 3A of said chapter 23A, as so  
303 appearing, is hereby further amended by inserting after the definition of “Municipality” the  
304 following definition:-

305 “Out-of-State relocation project”, the relocation of a business and permanent full-time  
306 employees from outside the commonwealth to a location within the commonwealth.

307 SECTION 13. Said subsection (b) of said section 3A of said chapter 23A, as so  
308 appearing, is hereby further amended by striking out the definition of “Proportion of  
309 compliance” and inserting in place thereof the following definition:-

310 “Proportion of compliance”, a determination made by the economic assistance  
311 coordinating council, established pursuant to section 3B, of a certified project’s compliance with  
312 obligations related to capital investment, job creation, job retention or other obligations  
313 applicable to the certified project.

314 SECTION 14. Said subsection (b) of said section 3A of said chapter 23A, as so  
315 appearing, is hereby further amended by striking out the definition of “Replacement of an  
316 existing facility” and inserting in place thereof the following definition:-

317 “Retention project”, a project that enables a controlling business to retain at least 50  
318 permanent full-time employees at a facility located within a gateway city or in an adjacent city or  
319 town that is accessible by public transportation to residents of a gateway city; provided that  
320 without such project, the retained jobs would be relocated outside of the commonwealth.

321 SECTION 15. Said section 3A of said chapter 23A, as so appearing, is hereby further  
322 amended by striking out, in line 113, the words “and approved by the EACC”.

323 SECTION 16. Section 3B of said chapter 23A, as most recently amended by section 66  
324 of chapter 7 of the acts of 2023, is hereby amended by striking out, in lines 5 to 6, the words  
325 “who shall serve as co-chairperson”.

326 SECTION 17. Said section 3B of said chapter 23A, as so appearing, is hereby further  
327 amended by striking out clauses (iii) to (vii), inclusive, and inserting in place thereof following  
328 clauses:-

329 (iii) authorize municipalities to apply to the United States Foreign Trade Zone Board for  
330 the privilege of establishing, operating and maintaining a foreign trade zone in accordance with  
331 section 3G;

332 (iv) assist municipalities in obtaining state and federal resources and assistance for  
333 certified projects and other job creation and retention opportunities;

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

337 (vi) monitor the implementation of the economic development incentive program.

338 SECTION 18. Subsection (c) of said section 3B of said chapter 23A, as most recently  
339 amended by section 67 of chapter 7 of the acts of 2023, is hereby amended by striking out the  
340 first 2 sentences and inserting in place thereof the following sentence:- The director of MOBD  
341 shall be responsible for administering the EDIP in consultation with the secretary of economic  
342 development and the EACC.

343 SECTION 19. Section 3C of said chapter 23A, as so appearing, is hereby amended by  
344 striking out subsections (a) and (b) and inserting in place thereof the following 2 subsections:-

345 (a) A controlling business may petition the EACC to certify a proposed project by  
346 submitting the following to the EACC: (i) a detailed description of the proposed project; (ii) a  
347 representation by the controlling business regarding the amount of capital investment to be made,  
348 the number of new jobs to be created and the number of existing jobs to be retained; (iii) a  
349 representation by the controlling business regarding any other economic benefits or other public  
350 benefits expected to result from the construction of the proposed project; and (iv) any other  
351 information that the EACC shall require by regulation, policy or guidance.

352 (b) Upon receipt of a completed project proposal, the EACC may certify the proposed  
353 project, deny certification of the proposed project or certify the proposed project with conditions.  
354 In order to certify a proposed project, with or without conditions, the EACC shall make the  
355 following required findings based on the project proposal and any additional investigation that

356 the EACC shall make: (i) the proposed project is located or will be located within the  
357 commonwealth; (ii) the proposed project qualifies as an expansion project, in-state relocation  
358 project, out-of-state relocation project or retention project; (iii) the controlling business has  
359 committed to maintaining new and retained jobs for a period of at least 3 years after the  
360 completion of the proposed project; (iv) the proposed project appears to be economically feasible  
361 and the controlling business has the financial and other means to undertake and complete the  
362 proposed project; (v) the EDIP tax credits available to the controlling business pursuant to this  
363 chapter are a significant factor in its decision to undertake the proposed project; and (vi) the  
364 proposed project complies with all applicable statutory requirements and with any other criteria  
365 that the EACC may prescribe by regulation, policy or guidance.

366 The EACC shall, by regulation, policy or guidance, provide for the contents of an  
367 application for project certification which may include a requirement that the controlling  
368 business provide written evidence to support the certification provided for in clause (v).

369 SECTION 20. Subsection (d) of said section 3C of said chapter 23A, as so appearing, is  
370 hereby amended by striking out the last sentence.

371 SECTION 21 Section 3D of said chapter 23A, as so appearing, is hereby amended by  
372 striking out, in lines 4 to 5, the words “awarded and the schedule on which those credits may be  
373 claimed” and inserting in place thereof the following words:- awarded, the schedule on which  
374 those credits may be claimed, and the extent to which the credits are refundable,.

375 SECTION 22. Said section 3D of said chapter 23A, as so appearing, is hereby further  
376 amended by striking out, in lines 25 to 29, inclusive, the words “and (vii) commitments, if any,  
377 made by the controlling business to use Massachusetts firms, suppliers and vendors or to retain

378 women or minority-owned businesses during the construction of the certified project” and  
379 inserting in place thereof the following words:- (vii) commitments, if any, made by the  
380 controlling business to use Massachusetts firms, suppliers and vendors or to retain women or  
381 minority-owned businesses during the construction of the certified project; and (viii) the  
382 commitments, if any, set forth in a municipal project endorsement.

383 SECTION 23. Said section 3D of said chapter 23A, as so appearing, is hereby further  
384 amended by striking out, in lines 35 to 37, inclusive, the words “and (iii) limit or restrict the right  
385 of the controlling business to carry unused tax credits forward to subsequent tax years” and  
386 inserting in place thereof the following words:- (iii) limit or restrict the right of the controlling  
387 business to carry unused tax credits forward to subsequent tax years; and (iv) allow all or some  
388 portion of the credits to be refundable.

389 SECTION 24. Said section 3D of said chapter 23A, as so appearing, is hereby further  
390 amended by striking out subsection (b).

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

393 Section 3E. (a) Tax increment financing may be offered by a municipality in accordance  
394 with section 59 of chapter 40 to the controlling business of a certified project, or to any person or  
395 entity undertaking a real estate project or to any person or entity expanding a facility if the  
396 municipality finds that there is a strong likelihood that any of the following will occur within the  
397 area in question within a specific and reasonably proximate period of time: (i) a significant influx  
398 or growth in business activity; (ii) the creation of a significant number of new jobs and not

399 merely a replacement or relocation of current jobs within the commonwealth; or (iii) a private  
400 project or investment that contributes significantly to the resiliency of the local economy.

401 (b) A municipality may offer a special tax assessment to the controlling business of a  
402 certified project, to a person or entity undertaking a real estate project or to a person or entity  
403 proposing to retain permanent full-time jobs at a facility that otherwise would be at risk of  
404 relocating outside of the commonwealth. A special tax assessment shall be set forth in a written  
405 agreement between the municipality and the property owner. The agreement shall include, but  
406 not be limited to, the amount of the tax reduction and the period of time over which such  
407 reduction shall be in effect, which shall be for not less than 5 years not to exceed 20 years. A  
408 special tax assessment approved by the municipality shall provide for a reduction of the real  
409 property tax that otherwise would be due. The reduction shall be based upon a percentage  
410 reduction in the tax that otherwise would be due on the full assessed value of the affected  
411 property. The special tax assessment shall provide for tax reduction at least equal to the  
412 following: (i) in the first year, the tax reduction shall be not less than 50 per cent of the tax that  
413 would be due based on the full assessed value of the affected property; (ii) in the second and  
414 third years, the tax reduction shall be not less than 25 per cent of the tax that would be due based  
415 on the full assessed value of the affected property; and (iii) in the fourth and fifth years, the tax  
416 reduction shall be not less than 5 per cent of the tax that would be due based on the full assessed  
417 value of the affected property. The municipality may at its discretion provide for greater real  
418 property tax reductions than those described in clauses (i) to (iii), inclusive.

419 A municipality may approve special tax assessments if it determines that: (i) the property  
420 owner is either undertaking a project or otherwise making an investment that contributes to  
421 economic revitalization of the municipality and significantly increases employment opportunities



422 for residents of the municipality or is retaining permanent full-time employees that otherwise  
423 would be relocated to a facility outside of the commonwealth; (ii) the special tax assessment is  
424 reasonably necessary to enable the owner’s investment in the project or to retain the jobs that  
425 otherwise would be relocated; and (iii) the total amount of local tax foregone is reasonably  
426 proportionate to the public benefits resulting from the special tax assessment.

427 (c) If a municipality offers tax increment financing or special tax assessment to the owner  
428 or controlling business of a certified project, or to the owner of a facility where a certified project  
429 is located, the municipality shall notify the EACC by submitting a fully executed copy of the  
430 adopted local incentive agreement and any amendments thereto.

431 SECTION 26. Section 3F of said chapter 23A, as so appearing, is hereby amended by  
432 striking out, in lines 1 to 2, the words “Not later than 2 years after the initial certification of a  
433 project by the EACC, and annually thereafter, the” and inserting in place thereof the following  
434 word:- The.

435 SECTION 27. Said section 3F of said chapter 23A, as so appearing, is hereby further  
436 amended by striking out, in line 37, the words “with job creation requirements”.

437 SECTION 28. Said section 3F of said chapter 23A, as so appearing, is hereby further  
438 amended by striking out subsections (d) and (e) and inserting in place thereof the following  
439 subsections:

440 (d) Revocation of a project certification shall take effect on the first day of the tax year in  
441 which the material noncompliance occurred, as determined by the EACC, and all EDIP tax  
442 credits available to the controlling business shall be rescinded and any claimed tax credits

443 awarded under this chapter shall be recaptured in accordance with subsection (g) of section 6 of  
444 chapter 62 and subsection (i) of section 38N of chapter 63.

445 (e) Notwithstanding any general law to the contrary, if a municipality terminates a local  
446 tax incentive agreement, the municipality may recapture the value of the tax not paid by making  
447 a special assessment on the owner of the parcel of real property in the tax year that follows the  
448 municipality's decision to terminate the agreement. The assessment, payment and collection of  
449 the special assessment shall be governed by procedures provided for the taxation of omitted  
450 property pursuant to section 75 of chapter 59 notwithstanding the time period set forth in said  
451 chapter 59 for which omitted property assessments may be imposed for each of the fiscal years  
452 included in the special assessment.

453 SECTION 29. Chapter 23A of the General Laws, as so appearing, is hereby amended by  
454 striking out section 3H and inserting in place thereof the following section:-

455 Section 3H. There shall be a permit regulatory office within the executive office of  
456 economic development. The secretary of economic development shall appoint a person with  
457 experience with permitting and business development to serve as the director of the  
458 Massachusetts permit regulatory office. The director of the permit regulatory office shall: (i)  
459 serve as the state permit ombudsman to new and expanding businesses; (ii) work with other state  
460 agencies to expedite the process of obtaining state licenses, permits, state certificates, state  
461 approvals, and other requirements of law, but not including divisions of the state secretary's  
462 office; (iii) provide technical assistance to municipalities interested in streamlining local  
463 permitting processes; (iv) review and approve or deny municipal priority development site  
464 proposals made pursuant to chapter 43D, and monitor the development of priority development

465 sites; (v) subject to appropriation, award technical assistance grants pursuant to chapter 43D; and  
466 (vi) support the administration of the growth districts initiative as defined in chapter 43E. The  
467 permit regulatory office shall consult with the secretary of energy and environmental affairs, the  
468 secretary of housing and livable communities, and the secretary of transportation before  
469 approving or denying a proposed priority development site.

470           Within the permit regulatory office there shall be a regulatory ombudsman to address  
471 regulatory matters of interest to the business community. The regulatory ombudsman shall work  
472 in partnership with the state permitting ombudsman to provide assistance to businesses in the  
473 process of complying with state regulations and other requirements of law that affect businesses.  
474 The regulatory ombudsman shall facilitate communication between individual businesses and  
475 state agencies and provide periodic training to regulatory personnel in state agencies on how to  
476 identify the small business impacts of regulation, how to reduce those impacts and how to  
477 expedite and streamline the process or compliance.

478           The director of the permit regulatory office shall file an annual report with the house and  
479 senate committees on ways and means by January 1 on the activities of the permit regulatory  
480 office.

481           SECTION 30. Chapter 23A of the General Laws, as appearing in the 2022 Official  
482 Edition, is hereby amended by inserting after section 3L the following section:-

483           Section 3M. (a)(1) For the purposes of this section, “office” shall mean the Massachusetts  
484 office of business development established in section 1 of chapter 23A, or any constituent office  
485 thereof.

486 (2) There is hereby established a pilot program for a live theater tax credit for which a  
487 live theater company doing business with a Massachusetts-based theater venue, theater company,  
488 theater presenter or producer may be eligible. The credit shall be established to support the  
489 expansion of pre-Broadway productions, pre-off Broadway productions and national tour  
490 launches, as those terms are defined in paragraph (1) of subsection (dd) of section 6 of chapter 62  
491 and subsection (a) of section 38NN of chapter 63, and shall assist in the development of long run  
492 show development and growth.

493 (b)(1) The office, directly or through a constituent office, shall run a competitive grant  
494 program to award live theater tax credits. An applicant may only be awarded a tax credit if they  
495 meet the requisite criteria and qualifications for the credit as outlined in this section and  
496 subsection (dd) of chapter 62 of the General Laws or section 38NN of chapter 63. The office  
497 shall establish criteria for prioritization of credits, which may include anticipated economic  
498 impact and other factors at the discretion of the office. The total cumulative value of the credits  
499 authorized pursuant to this section and subsection (dd) of chapter 62 of the General Laws or  
500 section 38NN of chapter 63 shall not exceed \$5,000,000 annually.

501 (2) An applicant for a live theater tax credit shall properly prepare, sign, and submit to the  
502 office an application for certification of the theater production. The application shall provide all  
503 information and data the office deems necessary for the evaluation and administration of the  
504 application, including, but not limited to, any information about the theater production company  
505 or its related partners or presenters and a specific Massachusetts live theater or musical  
506 production as well as such other information as the office, in its discretion, requires in order to  
507 evaluate and prioritize applications. The eligible theater production budget shall be not less than

508 \$100,000. The maximum credit for any production shall not be more than \$5,000,000, or a lesser  
509 amount as determined by the office.

510 (3) The office shall review completed applications, determine whether they meet the  
511 requisite criteria and qualifications for certification, and award tax credits at their sole discretion.  
512 The office may issue a certification of the eligible theater production or presentation to the  
513 theater production company, co-producer or presenter and to the commissioner of revenue. The  
514 certification shall provide a unique identification number for the production and shall be a  
515 statement of conditional eligibility for the production.

516 (c) Upon completion of an eligible theater production for which a certification has been  
517 granted, the applicant shall properly prepare, sign, and submit to the office and the department of  
518 revenue a cost accounting in connection with the eligible theater production. The cost accounting  
519 shall contain a cost report and an accountant's certification. In computing payroll costs,  
520 production and performance expenditures, and transportation expenditures for which a credit will  
521 be claimed, an eligible theater production shall subtract any state funds, state loans or state  
522 guaranteed loans. The office and commissioner of revenue may rely, without independent  
523 investigation, upon an accountant's certification, in the form of an opinion, confirming the  
524 accuracy of the information included in the cost report. If the office or the department of revenue  
525 receives information that is materially inconsistent with representations made in an application,  
526 the office may rescind the certification.

527 (d) The office, in consultation with the commissioner of revenue, shall promulgate rules  
528 and regulations to carry out this section.

529 SECTION 31. Section 62 of said chapter 23A is hereby repealed.

530 SECTION 32. Subsection (a) of section 66 of chapter 23A of the General Laws, as most  
531 recently amended by section 98 of chapter 7 of the acts of 2023, is hereby further amended by  
532 striking out the last sentence and inserting in place thereof the following 2 sentences:- The  
533 mission of the commission shall be to enhance the economic vitality of rural communities, and to  
534 advance the health and well-being of rural residents. For purposes of this section and section  
535 66A, “rural community” shall mean a municipality with population density of less than 500  
536 persons per square mile, or a population of less than 7,000 persons, in each case as shown in the  
537 most recent U.S. decennial census.

538 SECTION 33. Said chapter 23A, as so appearing, is hereby further amended by inserting,  
539 after said section 66, the following new section:-

540 Section 66A. (a) The executive office of economic development shall administer a rural  
541 development program to promote economic opportunity and prosperity in rural communities.  
542 The program shall provide financial assistance on a competitive basis to municipalities or other  
543 public entities, community development corporations, or non-profit entities for infrastructure  
544 projects, downtown improvements and other projects that advance economic and community  
545 development, stable housing markets and other priorities identified by the rural policy advisory  
546 commission established in section 66.

547 (b) The secretary of economic development shall by guidelines or regulations establish an  
548 application process and criteria for prioritizing the distribution of financial assistance, taking into  
549 account the diversity of rural communities. The guidelines or regulations shall allow for joint  
550 applications by two or more rural communities for a single project serving those municipalities.

551 (c) The secretary of economic development shall report annually to the chairs of the  
552 senate and house committees on ways and means and the chairs of the joint committee on  
553 community development and small businesses on the activities and status of the program.

554 SECTION 34. Subsection (a) of section 69 of chapter 23A of the General Laws, as so  
555 appearing, is hereby amended by striking out, in lines 10 to 16, inclusive, the third sentence and  
556 inserting in place thereof the following sentence:- For the purposes of this section, the term  
557 “micro business” shall mean a business entity with: (i) a principal place of business in the  
558 commonwealth; (ii) 10 or fewer full-time employees; and (iii) annual revenue of not more than  
559 \$250,000.

560 SECTION 35. Chapter 23I of the General Laws, as appearing in the 2022 official  
561 edition, is hereby amended by striking out section 1 and inserting in place thereof the following  
562 section:-

563 Section 1. The general court finds and declares that:

564 (1) research in the life sciences and regenerative and preventative medicine presents a  
565 significant opportunity of yielding fundamental biological knowledge from which may emanate  
566 therapies to relieve, on a large scale, human suffering from disease and injury;

567 (2) the extraordinary biomedical scientists working within institutions of higher  
568 education, research institutes, hospitals, and life sciences companies can contribute significantly  
569 to the welfare of mankind by performing outstanding research in these fields;

570 (3) promoting the health of residents of the commonwealth is a fundamental purpose of  
571 state government;

572 (4) promoting life sciences research to foster the development of the next generation of  
573 health-related innovations, to enhance the competitive position of the commonwealth in this vital  
574 sector of the economy, and to improve the quality and delivery of health care for the people of  
575 the commonwealth a clear public purpose and governmental function;

576 (5) public support for and promotion of the life sciences will benefit the commonwealth  
577 and its residents through improved health status and health outcomes, economic development,  
578 and contributions to scientific knowledge, and such research will lead to breakthroughs and  
579 improvements that might not otherwise be discovered due to the lack of existing market  
580 incentives, especially in the area of regenerative and preventative medicine, such as stem cell  
581 research;

582 (6) public support for, and promotion of, life sciences research has the potential to  
583 provide cures or new treatments for many debilitating diseases that cause tremendous human  
584 suffering and cost the commonwealth millions of dollars each year;

585 (7) it is imperative for the purposes of the commonwealth's competitiveness to invest in  
586 life sciences research, biotechnology, nanotechnology, bio-security, and health-related AI to  
587 leverage revenues and to encourage cooperation and innovation among public and private  
588 institutions involved in life sciences research and related applications;

589 (8) the purpose of this chapter is to continue the establishment of the Massachusetts Life  
590 Sciences Center, to grant that center the power to contract with other entities to receive other  
591 funds, and to disburse those funds consistent with the purpose of this chapter;

592 (9) the Massachusetts Life Sciences Center is intended to: (i) promote the best available  
593 research in life sciences disciplines through diverse institutions and to build upon existing



594 strengths in the area of biosciences in order to spread the economic benefits across the  
595 commonwealth; and, (ii) foster improved health care outcomes in the commonwealth and the  
596 world; and

597 (10) the investments of the life sciences center are intended to support future statewide,  
598 comprehensive strategies to lead the nation in life sciences-related research, innovations and  
599 employment.

600 SECTION 36. Section 2 of said chapter 23I, as so appearing, is hereby amended by  
601 inserting after the definition of “equity investment” the following definition:-

602 “Health equity”, addressing the preventable disproportion and differences in the burden  
603 of disease, experienced by populations that have been disadvantaged by their social or economic  
604 status, geographic location or environment.

605 SECTION 37. Said section 2 of said chapter 23I, as so appearing, is hereby further  
606 amended by striking out the definition of “Life sciences” and inserting in place thereof the  
607 following definition:-

608 “Life sciences”, advanced and applied sciences that expand the understanding of human  
609 physiology and have the potential to lead to medical advances or therapeutic applications  
610 including, but not limited to, agricultural biotechnology, biogenerics, bioinformatics, biomedical  
611 engineering, biopharmaceuticals, biotechnology, biosecurity, life sciences related artificial  
612 intelligence, chemical synthesis, chemistry technology, diagnostics, genomics, image analysis,  
613 marine biology, marine technology, medical technology, medical devices, nanotechnology,  
614 natural product pharmaceuticals, proteomics, regenerative and preventative medicine, RNA  
615 interference, stem cell research and veterinary science.

616 SECTION 38. Section 3 of said chapter 23I, as so appearing, is hereby amended by  
617 striking out subsection (b) and inserting in place thereof the following subsection:-

618 (b) The center shall be governed and its corporate powers exercised by a board of  
619 directors consisting of 9 directors: 1 of whom shall be the secretary of administration and finance  
620 or their designee; 1 of whom shall be the secretary of economic development or their designee; 1  
621 of whom shall be the president of the University of Massachusetts or their designee; and 6 of  
622 whom shall be appointed by the governor: 1 of whom shall be a chief executive officer of a  
623 Massachusetts-based life sciences corporation that is a member of the board of directors of the  
624 Massachusetts Biotechnology Council, 1 of whom shall be a researcher involved in the  
625 commercialization of biotechnology, pharmaceuticals, medical technology or medical diagnostic  
626 products, 1 of whom shall have significant experience in the medical device sector and a member  
627 of the Massachusetts Medical Device Industry Council board of directors, 1 of whom shall have  
628 significant experience in the health equity subsector of the life sciences sector, 1 of whom shall  
629 have significant experience in the digital health subsector of the life sciences sector, and 1 of  
630 whom shall be a member of the board of the Massachusetts Health and Hospital Association.

631 Each appointed member shall serve a term of 5 years, except that in making their initial  
632 appointments, the governor shall appoint 1 director to serve for a term of 1 year, 1 director to  
633 serve for a term of 2 years, 1 director to serve for a term of 3 years, 1 director to serve for a term  
634 of 4 years. The secretary of the executive office of administration and finance and the secretary  
635 of the executive office of economic development, or their designees, shall serve as co-chairs of  
636 the board. Any person appointed to fill a vacancy in the office of an appointed director of the  
637 board shall be appointed in a like manner and shall serve for only the unexpired term of such

638 director. Any director shall be eligible for reappointment. Any director may be removed from  
639 their appointment by the governor for cause.

640 SECTION 39. Said section 3 of said chapter 23I, as so appearing, is hereby further  
641 amended by striking out, in line 38, the word “Four” and inserting in place thereof the following  
642 word:- Six

643 SECTION 40. Said section 3 of said chapter 23I, as so appearing is hereby further  
644 amended by inserting after the word “center”, in line 71, the following words:- , unless the  
645 president, in their discretion, elects to appoint and employ a chief administrative and operational  
646 officer.

647 SECTION 41. Clause (9) of subsection (a) of section 4 of said chapter 23I, as so  
648 appearing, is hereby amended by striking out, in line 64, the word “Investment” and inserting in  
649 place thereof the following word:- Breakthrough.

650 SECTION 42. Said subsection (a) of said section 4 of said chapter 23I, as so appearing, is  
651 hereby amended by inserting, after clause (23), the following clause:-

652 (23A) to disburse, appropriate, grant, loan or allocate bond proceeds to institutions of  
653 higher education, nonprofit organizations, other public or quasi-public entities in the  
654 commonwealth and certified life sciences companies; provided, that eligible grantees shall  
655 include private businesses; provided further, that grants shall be awarded and administered  
656 consistent with the strategic goals and priorities of the center; provided further, that grants made  
657 for the purchase of equipment to be owned by, leased to or located within the premises of a  
658 private businesses shall be made in support of a partnership with an institution of higher  
659 education or nonprofit corporation with a mission of supporting the life sciences in the

660 commonwealth; provided further, that a private university or business entity shall not be eligible  
661 for a grant unless the center has made a finding that a grant to such university or entity will result  
662 in a significant public benefit and the private benefit is incidental to a legitimate public purpose;  
663 and provided further, that grants shall be awarded in a manner that promotes geographic, social,  
664 racial and economic equity;.

665 SECTION 43. Clause (29) of said subsection (a) of said section 4 of said chapter 23I, as  
666 so appearing, is hereby further amended by striking out, in line 159, the word “Investment” and  
667 inserting in place thereof the following word:- Breakthrough

668 SECTION 44. Said subsection (a) of said section 4 of said chapter 23I, as so appearing, is  
669 hereby further amended by striking out clauses (31) and (32) and inserting in place thereof the  
670 following 3 clauses:-

671 (31) to track and report to the general court on federal initiatives that have an impact on  
672 life sciences companies doing business in the commonwealth;

673 (32) to create award programs to acknowledge successful companies, public and private  
674 institutions and programs in industry-specific areas, as determined by the center; and

675 (33) to convene an advisory board as may be necessary in its judgment to carry out the  
676 purposes of this act.

677 SECTION 45. Subsection (c) of section 5 of said chapter 23I, as so appearing, is hereby  
678 amended by striking out, in line 64, the word “Investment” and inserting in place thereof the  
679 following word:- Breakthrough.

680 SECTION 46. Subsection (d) of said section 5 of said chapter 23I, as so appearing, is  
681 hereby further amended by striking out, in line 92, the figure “\$30,000,000” and inserting in  
682 place thereof the following figure:- \$50,000,000.

683 SECTION 47. Clause (1) of subsection (e) of section 5 of said chapter 23I, as so  
684 appearing, is hereby amended by striking out, in line 107, the figure “5” and inserting in place  
685 thereof the following figure:- 3.

686 SECTION 48. Clause (2) of subsection (e) section 5 of said chapter 23I, as so appearing,  
687 is hereby further amended by striking out, in line 120, the word “shall” and inserting in place  
688 thereof the following word:- may.

689 SECTION 49. Said chapter 23I, as so appearing, is hereby further amended by striking  
690 out section 6 and inserting in place thereof the following section:-

691 Section 6. (a) There shall be established and placed within the center a fund to be known  
692 as the Massachusetts Life Sciences Breakthrough Fund, hereinafter in this section referred to as  
693 the fund, to finance the activities of the center. The fund shall be credited with (i) any  
694 appropriations or other monies authorized by the general court and specifically designated to be  
695 credited thereto; (ii) additional funds subject to the direction and control of the center; (iii)  
696 pension funds; (iv) federal grants or loans; (v) royalties or private investment capital which may  
697 properly be applied in furtherance of the objectives of the fund; (iv) any proceeds from the sale  
698 of qualified investments secured or held by the fund; (v) fees and charges imposed relative to the  
699 making of qualified investments as defined by the center, secured or held by the fund and (vi)  
700 any other monies which may be available to the center for the purposes of the fund from any  
701 other source or sources. Any funds deposited in the fund and shall be available to the center for

702 the purposes described in this section, without further appropriation. All available monies in the  
703 fund that are unexpended at the end of each fiscal year shall not revert to the General Fund and  
704 shall be made available for expenditure in the subsequent fiscal year.

705 (b) The center shall invest and reinvest the fund and the income thereof only as  
706 follows:

707 (1) making qualified investments pursuant to subsection (c);

708 (2) defraying the ordinary and necessary expenses of administration and operation  
709 associated with the center; provided, however, that said administrative and operational expenses  
710 shall not exceed 15 per cent of the maximum amount authorized to be expended from the fund in  
711 a fiscal year;

712 (3) investing any funds not required for immediate disbursement in the purchase of such  
713 securities as may be lawful investments for fiduciaries in the commonwealth;

714 (4) paying binding obligations associated with such qualified investments which shall be  
715 secured by the fund as the same become payable; or

716 (5) paying principal or interest on qualified investments secured by the fund or paying  
717 any redemption premium required to be paid when such qualified investments shall be redeemed  
718 prior to maturity; provided, however, that monies in the fund shall not be withdrawn at any time  
719 in such an amount as would reduce the amount of the fund to less than the minimum requirement  
720 thereof established by the board, except for the purpose of paying binding obligations associated  
721 with qualified investments which shall be secured by the fund as the same become payable.

722 (c) The fund shall be held and applied by the center, subject to the approval of the  
723 board, to make qualified investments, grants, research and other funding and loans designed to  
724 advance the following public purposes for the life sciences in the commonwealth:

725 (1) to stimulate increased financing for the expansion of research and development by  
726 leveraging private financing for highly productive state-of-the-art research and development  
727 facilities, equipment and instrumentation and by providing financing related thereto including,  
728 but not limited to, financing for the construction or expansion of such new facilities;

729 (2) to make targeted investments, including research funding, proof of concept funding  
730 and funding for the development of devices, drugs or therapeutics and to promote manufacturing  
731 activities for new or existing advanced technologies and life sciences research; provided that  
732 funding provided for the purchase of equipment to be owned by, leased to or located within the  
733 premises of a private businesses shall be made in support of a partnership with an institution of  
734 higher education or nonprofit corporation with a mission of supporting the life sciences in the  
735 commonwealth; provided further, that a private university or business entity shall not be eligible  
736 for funding unless the center has made a finding that such funding will result in a significant  
737 public benefit and the private benefit is incidental to a legitimate public purpose; and provided  
738 further, that grants shall be awarded in a manner that promotes geographic, social, racial and  
739 economic equity.

740 (3) to make matching grants to colleges, universities, independent research institutions,  
741 nonprofit entities, public instrumentalities, companies and other entities in connection with  
742 support from the federal government, industry and other grant-funding sources related to the

743 expansion of research and development and to increase and strengthen economic development,  
744 employment opportunities and commercial and industrial sectors in the field of life sciences;

745 (4) to provide bridge financing to colleges, universities, independent research institutions,  
746 nonprofit entities, public instrumentalities, companies and other entities for the receipt of grants  
747 as described in clause (3) awarded or to be awarded by the federal government, industry or other  
748 sources;

749 (5) to provide fellowships, co-ops, high school internships, for which additional  
750 consideration shall be given to minority students at schools where at least 80 per cent of the  
751 student population is eligible for free or reduced lunch, college internships, for which additional  
752 consideration shall be given to minority students enrolled full-time or part-time at a community  
753 college, loans and grants;

754 (6) to provide workforce training grants to prepare individuals for life sciences careers;

755 (7) to provide funding for development, coordination and marketing of higher education  
756 programs; and

757 (8) to make qualified grants to certified life sciences companies for site remediation,  
758 preparation and ancillary infrastructure improvement projects;

759 (d) Proceeds of the fund may be used by the center to fund life sciences initiatives  
760 including but not limited to:

761 (1) international trade initiatives;



762 (2) qualified grants and equity investments to further workforce development and  
763 education in the life sciences and to promote a diverse life sciences workforce in the  
764 commonwealth;

765 (3) activities that facilitate the transfer of technology from the commonwealth's research  
766 institutions to the commonwealth's life science industries, for productive use by such industries  
767 and to make targeted investments in proof of concept funding for emerging technologies;

768 (4) a program to promote the research and development of plant-made pharmaceuticals  
769 and industrial products through field trials, in collaboration with the department of agricultural  
770 resources;

771 (5) initiatives to promote the research, development, adoption and productive application  
772 of artificial intelligence within the commonwealth's life science industries;

773 (6) initiatives to promote health equity, including programs that help to identify and  
774 address preventable disproportion and differences in the burden of disease, or opportunities to  
775 achieve optimal health, experienced by populations that have been disadvantaged by their social  
776 or economic status, geographic location, or environment;

777 (7) initiatives to promote the efficient collection, storage, and sharing of biological  
778 samples and health information to assist with research and development of new treatments for  
779 disease or otherwise improve patient outcomes;

780 (8) initiatives to promote biomanufacturing and supply chain resiliency in the life  
781 sciences in the commonwealth;

782 (9) initiatives to promote diversity and equity in life sciences entrepreneurship; and

783 (10) a program to make qualified equity investments in early-stage life sciences  
784 companies and enterprises seeking to raise seed capital; provided, however, that said qualified  
785 equity investments shall not exceed \$250,000 in any 1 enterprise. The center shall not make such  
786 qualified equity investments unless said investment has been approved by a majority vote of the  
787 board; the recipient is a life sciences company certified pursuant to section 5; and the center  
788 finds, to the extent possible, that a definite benefit to the commonwealth's economy may  
789 reasonably be expected from said qualified investment. In evaluating a request or application for  
790 funding, the center shall consider whether:

791 (i) the proceeds of the equity investment shall only be used to cover the seed capital  
792 needs of the enterprise except as hereinafter authorized;

793 (ii) the enterprise has a reasonable chance of success;

794 (iii) the center's participation is necessary to the success of the enterprise because funding  
795 for the enterprise is unavailable in the traditional capital markets or contingent upon matching  
796 funds, or because funding has been offered on terms that would substantially hinder the success  
797 of the enterprise;

798 (iv) the enterprise has reasonable potential to create a substantial amount of primary  
799 employment in the commonwealth;

800 (v) the enterprise's principals have made or are prepared to make a substantial financial  
801 and time commitment to the enterprise;

802 (vi) the securities to be purchased shall be qualified securities;

803 (vii) there shall be a reasonable possibility that the center shall, at a minimum, recoup its  
804 initial investment;

805 (viii) binding commitments have been made to the center by the enterprise for adequate  
806 reporting of financial data to the center, which shall include a requirement for an annual or other  
807 periodic audit of the books of the enterprise, and for such control on the part of the center as the  
808 board shall consider prudent over the management of the enterprise, to protect the investment of  
809 the center including the board's right to access, without limitation, financial and other records of  
810 the enterprise; and

811 (ix) a reasonable effort has been made to find a professional investor to invest in the  
812 enterprise and such effort was unsuccessful.

813 (e) The center shall not make a qualified investment pursuant to clause (1) of  
814 subsection (b) unless:

815 (1) said investment has been approved by a majority vote of the board;

816 (2) the recipient is a certified life sciences company pursuant to section 5 or a project or  
817 initiative listed in subsection (d);

818 (3) the center finds, to the extent possible, that a definite benefit to the commonwealth's  
819 economy may reasonably be expected from said qualified investment; provided, further, that in  
820 evaluating a request or application for funding, the center shall consider the following:

821 (i) the appropriateness of the project;

822 (ii) whether the project has significant potential to expand employment;

823 (iii) the project's potential to enhance technological advancements;

824 (iv) the project's potential to lead to a breakthrough medical treatment for a particular  
825 disease or medical condition;

826 (v) the project's potential for leveraging additional funding or attracting resources to the  
827 commonwealth;

828 (vi) the project's potential to promote manufacturing in the commonwealth; and

829 (vii) evidence of potential royalty income and contractual means to recapture such  
830 income for the purposes of this chapter, as the center considers appropriate;

831 (4) to the extent said investment is a capital investment made pursuant to clause (8) of  
832 subsection (c), the investment has been approved by the secretary of the executive office of  
833 administration and finance upon request of the center; provided, however, that said request shall  
834 be submitted to the secretary in writing and shall, include but not be limited to:

835 (i) a description of the project or program to be funded;

836 (ii) the economic benefits to the commonwealth which can reasonably be expected from  
837 said project or program;

838 (iii) a copy of the proposed contract or other document executing the transaction between  
839 the center and the recipient of the funds;

840 (iv) a description of the contractual or other legal remedies available to the center upon  
841 non-performance of the contract or other document executing the transaction by the recipient

842 including, but not limited to, any provisions for restitution or reimbursement of the funds  
843 granted, loaned or otherwise invested in or with the recipient; and

844 (v) any other information as the secretary may determine; and

845 (5) said qualified investment conforms with the rules approved by the board.

846 Said rules shall set the terms and conditions for investments which shall constitute  
847 qualified investments including, but not limited to, loans, guarantees, loan insurance or  
848 reinsurance, equity investments, grants awarded pursuant to clause (3) of subsection (c), other  
849 financing or credit enhancing devices, as established by the center directly or on its own behalf  
850 or in conjunction with other public instrumentalities, or private institutions or the federal  
851 government. Said rules shall provide that qualified investments made pursuant to clauses (1) and  
852 (2) of said subsection (c) shall involve a transaction with the participation of at least 1 at-risk  
853 private party.

854 Said rules shall establish the terms, procedures, standards and conditions which the center  
855 shall employ to identify qualified applications, process applications, make investment  
856 determinations, safeguard the fund, advance the objective of increasing employment  
857 opportunities, oversee the progress of qualified investments and secure the participation of other  
858 public instrumentalities, private institutions or the federal government in such qualified  
859 investments. Said rules shall provide for negotiated intellectual property agreements between the  
860 center and a qualified investment recipient which shall include the terms and conditions by  
861 which the fund's support may be reduced or withdrawn.

862 (f) The center may solicit investments by private institutions or investors in the  
863 activities of the fund and may reach agreements with such private institutions or investors

864 regarding the terms of any such investments including, but not limited to, the rights of such  
865 investors to participate in the income or appropriation of the fund. To further the objective of  
866 securing investments by private institutions or investors in the activities of the fund pursuant to  
867 the preceding sentence, the center may develop a proposal creating a separate investment entity  
868 which shall permit the commingling of the fund's resources with the maximum participation by  
869 such private institutions or investors in a manner consistent with the public purpose of the fund  
870 and under the terms and conditions established to protect and preserve the assets of the fund.

871 (g) Copies of the approved rules, and any modifications, shall be submitted to the  
872 clerks of the house of representatives and the senate, who shall forward the same to the house  
873 and senate committees on ways and means and the joint committee on economic development  
874 and emerging technologies.

875 (h) Qualified investment transactions made by the center pursuant to this section shall  
876 not, except as specified in this chapter, be subject to chapter 175, or any successor thereto, and  
877 shall be payable solely from the Massachusetts Life Sciences Breakthrough Fund established by  
878 this section and shall not constitute a debt or pledge of the full faith and credit of the  
879 commonwealth, the center or any subdivision of the commonwealth.

880 (i) The center shall not make expenditure from or commitment of the assets of the  
881 fund including, but not limited to, the making of qualified investments secured by the fund, if  
882 following the making of said qualified investment, the amount of the fund shall be less than the  
883 minimum requirement established by the board.

884 SECTION 50. Subsection (a) of section 7 of said chapter 23I, as so appearing, is hereby  
885 amended by adding the following sentence:- The center may in its discretion transfer funds from

886 the Life Sciences Breakthrough Fund established under section 6 to the Dr. Craig C. Mello Small  
887 Business Equity Investment Fund to advance the purposes of this section.

888 SECTION 51. Subsection (a) of section 8 of said chapter 23I, as so appearing, is hereby  
889 amended by adding the following sentence:- The center may in its discretion transfer funds from  
890 the Life Sciences Breakthrough Fund established under section 6 to the Dr. Judah Folkman  
891 Higher Education Grant Fund to advance the purposes of this section.

892 SECTION 52. Sections 9 and 10 of chapter 23I of the General Laws are hereby repealed.

893 SECTION 53. Section 12 of said chapter 23I is hereby repealed.

894 SECTION 54. Section 15 of said chapter 23I, as so appearing, is hereby amended by  
895 striking out the words “October 1”, in line 18, and inserting in place thereof the following  
896 words:- December 31.

897 SECTION 55. Section 1 of chapter 23J of the General Laws, as appearing in the 2022  
898 Official Edition, is hereby amended by inserting after the definition of “Clean energy research”  
899 the following 3 definitions:-

900 “Climatetech”, clean energy, other advanced, and applied technologies that contribute to  
901 the decarbonization of the economy, reduce and mitigate greenhouse gas emissions, or mitigate  
902 the impacts of climate change through adaptation, resiliency and environmental sustainability.

903 “Climatetech company”, a business corporation, partnership, firm, unincorporated  
904 association or other entity engaged in research, development, innovation, manufacturing,  
905 deployment or commercialization of climatetech technologies in the commonwealth and any

906 affiliate thereof, which is, or the members of which are, subject to taxation under chapter 62, 63,  
907 64H or 64I.

908 “Climatetech research”, clean energy research, advanced, and applied research in new  
909 climatetech technologies.

910 SECTION 56. Subsection (a) of section 2 of said chapter 23J, as so appearing, is hereby  
911 amended by striking out, in the third paragraph, the words “clean energy”, each time they appear,  
912 and inserting in place thereof the following word:- climatetech.

913 SECTION 57. Said subsection (a) of said section 2 of said chapter 23J, as so appearing, is  
914 hereby further amended by striking out the word “clean”, in line 32, and inserting in place  
915 thereof the following word:- climatetech.

916 SECTION 58. Subsections (b) and (e) of said section 2 of said chapter 23J, as so  
917 appearing, is hereby amended by striking out the words “clean energy”, each time they appear,  
918 and inserting in place thereof the following word:- climatetech.

919 SECTION 59. Subsection (a) of section 3 of said chapter 23J, as so appearing, is hereby  
920 amended by striking out the words “clean energy”, each time they appear, and inserting in place  
921 thereof the following word:- climatetech.

922 SECTION 60. Section 5 of said chapter 23J, as so appearing, is hereby amended by  
923 striking out the words “clean energy”, each time they appear, and inserting in place thereof the  
924 following word:- climatetech.



925 SECTION 61. Section 7 of said chapter 23J, as so appearing, is hereby amended by  
926 striking out the words “clean energy”, each time they appear, and inserting in place thereof the  
927 following word:- climatetech.

928 SECTION 62. Section 8 of said chapter 23J, as so appearing, is hereby amended by  
929 striking out the words “clean energy”, each time they appear, and inserting in place thereof the  
930 following word:- climatetech.

931 SECTION 63. Subsections (b) and (c) of said section 9 of said chapter 23J, as so  
932 appearing, is hereby amended by inserting after the words “renewable energy”, each time they  
933 appear, the following words:- and climatetech.

934 SECTION 64. Said subsection (c) of said section 9 of said chapter 23J, as so appearing, is  
935 hereby further amended by inserting after the words “clean energy”, each time they appear, the  
936 following words:- and climatetech.

937 SECTION 65. Subsection (d) of said section 9 of said chapter 23J, as so appearing, is  
938 hereby amended by striking out, in lines 78 to 87, clauses (i) through (v), inclusive, and inserting  
939 in place thereof the following clauses:-

940 (i) the growth of the renewable energy-provider and climatetech industry; (ii) the use of  
941 renewable energy by electricity customers in the commonwealth; (iii) public education and  
942 training regarding renewable energy and climatetech including, but not limited to, promoting  
943 programs and investments that lead to pathways toward economic self-sufficiency for low- and  
944 moderate-income individuals and communities in the clean energy and climatetech industry; (iv)  
945 product and market development; (v) pilot and demonstration projects and other activities

946 designed to increase the use and affordability of renewable energy and climatetech resources by  
947 and for consumers in the commonwealth;

948 SECTION 66. Subsection (e) of said section 9 of said chapter 23J, as so appearing, is  
949 hereby amended by inserting after the words “renewable energy”, each time they appear, the  
950 following words:- and climatetech.

951 SECTION 67. Subsection (f) of said section 9 of said chapter 23J, as so appearing, is  
952 hereby amended by striking out, in line 123, the word “projects.” and inserting in place thereof  
953 the following words:- projects; climatetech technologies eligible for assistance shall be  
954 consistent with the definition of climatetech provided in Section 1 of this chapter.

955 SECTION 68. Said subsection (f) of said section 9 of said chapter 23J, as so appearing, is  
956 hereby further amended by inserting, in line 134, after the words “renewable energy”, the  
957 following words:- and climatetech.

958 SECTION 69. Clause (2) of subsection (b) of section 9A of said chapter 23J, as so  
959 appearing, is hereby amended by striking out, in line 24, the words “clean energy” and inserting  
960 in place thereof the following word:- climatetech.

961 SECTION 70. Said subsection (b) of said section 9A of said chapter 23J, as so  
962 appearing, is hereby amended by striking out clause (12), and inserting in place thereof the  
963 following 3 clauses:-

964 (12) promote jobs, economic and workforce development through capital grants to  
965 companies and governmental entities for the purpose of supporting and stimulating research, and

966 development, innovation, manufacturing, commercialization and deployment of offshore wind in  
967 the commonwealth;

968 (13) provide for the necessary and reasonable administrative and personnel costs of the  
969 center or of the executive office of energy and environmental affairs related to administering the  
970 fund; and

971 (14) otherwise further the public purposes set forth in this section.

972 SECTION 71. Subsection (e) of said section 9A of said chapter 23J, as so appearing, is  
973 hereby amended by inserting, in line 132, after the word “energy” the following words:- ,  
974 climatetech,.

975 SECTION 72. Section 10 of said chapter 23J, as so appearing, is hereby amended by  
976 striking out the words “clean energy”, each time they appear, and inserting in place thereof the  
977 following word:- climatetech.

978 SECTION 73. Section 13 of said chapter 23J, as so appearing, is hereby amended by  
979 striking out the words “clean energy”, each time they appear, and inserting in place thereof the  
980 following word:- climatetech.

981 SECTION 74. Section 15 of said chapter 23J, as so appearing, is hereby amended by  
982 striking out the words “clean energy”, each time they appear, and inserting in place thereof the  
983 following word:- climatetech.

984 SECTION 75. Subsection (b) of section 15 of said chapter 23J, as so appearing, is hereby  
985 amended by striking out, in lines 47 to 50, inclusive, the words “and (x) providing for the  
986 necessary and reasonable administrative and personnel costs of the center or of the executive

987 office of energy and environmental affairs related to administering the fund”, and inserting in  
988 place thereof the following 2 clauses:-

989 (x) promoting jobs, economic and workforce development through capital grants to  
990 companies and governmental entities for the purpose of supporting and stimulating research, and  
991 development, innovation, manufacturing, commercialization and deployment of climatetech  
992 technologies in the commonwealth; and

993 (xi) providing for the necessary and reasonable administrative and personnel costs of the  
994 center or of the executive office of energy and environmental affairs related to administering the  
995 fund.

996 SECTION 76. Said chapter 23J, as so appearing, is hereby further amended by adding the  
997 following section:-

998 Section 16. (a) There shall be established and placed within the center a Massachusetts  
999 climatetech industry tax incentive program that shall be administered by the center. The purpose  
1000 of the program shall be to develop and expand climatetech industry-related employment  
1001 opportunities in the commonwealth and to promote climatetech related economic development in  
1002 the commonwealth by supporting and stimulating research, development, innovation,  
1003 manufacturing and deployment in the climatetech sector. Certified climatetech companies shall  
1004 be eligible for participation in the program.

1005 (b) The center may, upon a majority vote of the board, certify a climatetech company as a  
1006 climatetech company upon: (i) the timely receipt, as determined by the center, of a certification  
1007 proposal supported by independently verifiable information, signed under the pains and penalties  
1008 of perjury by a person expressly authorized to contract on behalf of the climatetech company and

1009 shall include, but not be limited to, an estimate of the projected new state revenue the climatetech  
1010 company expects to generate during the period for which the company seeks certification,  
1011 together with a plan that shall include, but not be limited to: (1) precise goals and objectives, by  
1012 which the climatetech company proposes to achieve the projected new state revenue; (2) an  
1013 estimate of the number of permanent full-time employees to be hired or retained; (3) an estimate  
1014 of the year in which the company expects to hire or retain the employees; (4) an estimate of the  
1015 projected average salaries of said employees; (5) an estimate of the projected taxable income  
1016 pursuant to chapter 62 generated by said employees; (6) an estimate of the methods by which the  
1017 company shall obtain new employees and pursue a diverse workforce; and (7) if applicable, an  
1018 estimate of the company's planned capital investment in the commonwealth; and (ii) findings  
1019 made by the center, based on the certification proposal, documents submitted therewith and any  
1020 additional investigation by the center that shall be incorporated in its approval, that: (1) the  
1021 climatetech company is likely to contribute substantially to research, development, innovation,  
1022 manufacturing, commercialization or deployment of climatetech in the commonwealth; (2) the  
1023 climatetech company has a substantial likelihood of meeting all statutory requirements and any  
1024 other criteria that the center may prescribe including, but not limited to, criteria in the following  
1025 areas: (A) leveraging additional funding or attracting additional resources to the commonwealth;  
1026 (B) increasing research, development, innovation, manufacturing, commercialization or  
1027 deployment of climate technologies within the commonwealth; and (C) creating employment in  
1028 the commonwealth; and (3) the climatetech company has a substantial likelihood of meeting its  
1029 state revenue, employment growth and applicable capital investment projections, as specified in  
1030 the certification proposal, over the period for which it receives benefits.

1031 (c)(1) Certification granted pursuant to subsection (b) shall be valid for 5 years starting  
1032 with the tax year in which certification is granted. Each certified climatetech company shall file  
1033 an annual report with the center certifying whether it has met the specific targets established in  
1034 the proposal pursuant to clause (i) of subsection (b) and, if not, detailing its progress towards  
1035 those targets.

1036 (2) The certification of a climatetech company may be revoked by the center after an  
1037 investigation by the center and a determination that the climatetech company is in material  
1038 noncompliance with its certification proposal; provided, however, that the center shall review  
1039 said certified climatetech company at least annually. Revocation shall take effect on the first day  
1040 of the tax year in which the center determines the certified climatetech company to be in material  
1041 noncompliance. The commissioner of revenue shall, as of the effective date of the revocation,  
1042 disallow any credits allowed by the original certification of tax benefits under this section. The  
1043 commissioner of revenue shall issue regulations to establish a process to recapture the value of  
1044 any credits allowed by the certification under this section. For the purposes of this paragraph,  
1045 “material noncompliance” shall mean the failure of a certified climatetech company to  
1046 substantially achieve the new state revenue, job growth and capital investment projections set  
1047 forth in its certification proposal or any other act, omission or misrepresentation by the certified  
1048 climatetech company that frustrates the public purpose of the Massachusetts climatetech industry  
1049 tax incentive program.

1050 (3) Nothing in this subsection shall limit any legal remedies available to the  
1051 commonwealth against any certified climatetech company.

1052 (d) The center, in consultation with the department of revenue, may annually authorize  
1053 incentives, including those established in subsections (ee) and (ff) of section 6 of chapter 62,  
1054 subsection (j) of section 38M of chapter 63, section 38OO of said chapter 63, section 38PP of  
1055 said chapter 63, section 38QQ of said chapter 63, the second paragraph of subsection (c) of  
1056 section 42B of said chapter 63, and subsection (yy) of section 6 of chapter 64H that shall not  
1057 exceed \$30,000,000 annually. The center, in consultation with the department of revenue, may  
1058 limit the incentives to a specific dollar amount or time duration or in any other manner deemed  
1059 appropriate by the department of revenue; provided, however, that the department of revenue  
1060 shall only allocate the incentives among certified climatetech companies.

1061 The center, in consultation with the department of revenue, shall provide an estimate to  
1062 the secretary of administration and finance of the tax cost of extending benefits to a proposed  
1063 project before certification, as approved by the commissioner of revenue, based on reasonable  
1064 projections of project activities and costs. Tax incentives shall not be available to a certified  
1065 climatetech company unless expressly granted by the secretary of administration and finance in  
1066 writing.

1067 SECTION 77. Section 18 of chapter 23N, as most recently amended by section 137 of  
1068 chapter 7 of the acts of 2023, is hereby further amended by striking out subsection (b) and  
1069 inserting in place thereof the following subsection:-

1070 (b) The fund shall be administered by the secretary of economic development. Money in  
1071 the fund shall be competitively granted pursuant to existing workforce development programs  
1072 that develop and strengthen workforce opportunities for low-income communities or vulnerable  
1073 youth and young adults in the commonwealth, including providing opportunities and strategies to

1074 promote stable employment and wage growth, or competitively granted to eligible recipients  
1075 described in subsection (c).

1076 SECTION 78. Subsection (c) of said section 18 of said chapter 23N of the General Laws,  
1077 as so appearing, is hereby further amended by striking out, in lines 22 to 24, the words “and (iv)  
1078 provide English language learning programs to promote access to the workforce” and inserting in  
1079 place thereof the following words:- (iv) provide English language learning programs to promote  
1080 access to the workforce; or (v) facilitate work permits, professional credentialing, or other  
1081 workforce opportunities for non-citizens permanently residing under color of law or otherwise  
1082 lawfully present in the commonwealth

1083 SECTION 79. Subsection (b) of section 29K of chapter 29 of the General Laws, as  
1084 appearing in the 2022 Official Edition, is hereby amended by adding, in line 26, the following  
1085 sentence:-

1086 Notwithstanding the requirements of any other chapter of the General Laws, the board of  
1087 directors of a state authority may meet independently of management or in executive session to  
1088 discuss matters pertaining to the audit or compensation committees.

1089 SECTION 80. Section 1 of chapter 30B of the General Laws, as so appearing, is hereby  
1090 amended by adding the following subsection:-

1091 (g) Notwithstanding section 39M of chapter 30, or any general or special law to the  
1092 contrary, a governmental body may procure (i) broadband internet service, (ii) the design,  
1093 installation, maintenance and operation of fiber optic cables and other equipment to provide  
1094 broadband internet service to a public building or buildings, and (iii) the design, installation,  
1095 maintenance and operation of a wireless communication network for a public building or public



1096 land, or any combination of the foregoing, in a single procurement conducted in accordance with  
1097 section 5 of this chapter. All such fiber optic cables, wireless network equipment and other  
1098 physical improvements designed, installed, maintained and operated pursuant to such  
1099 procurement shall be considered supplies.

1100 SECTION 81. Section 6 of Chapter 40A of the General Laws, as appearing in the 2022  
1101 Official Edition, is hereby amended by striking out, in lines 26 to 32, inclusive, the second  
1102 paragraph and inserting in place thereof the following paragraph:-

1103 A zoning ordinance or by-law shall provide that construction or operations under a  
1104 building permit shall conform to any subsequent amendment of the ordinance or by-law unless  
1105 the use or construction is commenced within a period of not more than 12 months after the  
1106 issuance of the permit and, in cases involving construction, unless such construction is continued  
1107 through to completion as continuously and expeditiously as is reasonable. Construction or  
1108 operations under a special permit issued pursuant to section 9 of this chapter, or site plan  
1109 approval pursuant to the local ordinance or by-law, shall conform to any subsequent amendment  
1110 of the zoning ordinance or by-law or of any other local land use regulations unless the use or  
1111 construction is commenced within a period of 3 years after the issuance of the special permit or  
1112 site plan approval; and, in cases involving construction, unless such construction is continued  
1113 through to completion as continuously and expeditiously as is reasonable. For the purpose of the  
1114 prior sentence, construction involving the redevelopment of previously disturbed land shall be  
1115 deemed to have commenced upon substantial investment in site preparation or infrastructure  
1116 construction, and construction of developments intended to proceed in phases shall proceed  
1117 expeditiously, but not continuously, among phases.

1118 SECTION 82. Section 59 of chapter 40 of the General Laws, as appearing in the 2022  
1119 Official Edition, is hereby amended by striking out, in lines 4 to 6, inclusive, the words “ and  
1120 pursuant to regulations issued by the economic assistance coordinating council established under  
1121 section 3B of chapter 23A,”.

1122 SECTION 83. Said section 59 of said chapter 40, as so appearing, is hereby further  
1123 amended by striking out subsection (i) and inserting in place thereof the following subsection:-  
1124 (i) includes a description of the parcels to be included in the agreement;.

1125 SECTION 84. Said section 59 of said chapter 40, as so appearing, is hereby further  
1126 amended by striking out, in line 30, the words “within such TIF area”.

1127 SECTION 85. Said section 59 of said chapter 40, as so appearing, is hereby further  
1128 amended by striking out, in lines 32 to 33, the words “as required by said regulations”.

1129 SECTION 86. Said section 59 of said chapter 40, as so appearing, is hereby further  
1130 amended by striking out subsection (vii).

1131 SECTION 87. Said section 59 of said chapter 40, as so appearing, is hereby further  
1132 amended by striking out, in line 90, the figure “(viii)” and inserting in place thereof the following  
1133 figure:- (vii).

1134 SECTION 88. Said section 59 of said chapter 40, as so appearing, is hereby further  
1135 amended by striking out, in lines 91 to 92, the words “and the economic assistance coordinating  
1136 council”.

1137 SECTION 89. Subsection (a) of section 4G of chapter 40J of the General Laws, as  
1138 appearing in the 2022 Official Edition, is hereby amended by inserting after the word “granted;”,  
1139 in line 21, the following words:-

1140 provided, however, that the University of Massachusetts may leverage funding sourced  
1141 from an agency to meet the match requirement;.

1142 SECTION 90. Subsection (c) of section 6B of chapter 40J of the General Laws, as most  
1143 recently amended by section 179 of chapter 7 of the acts of 2023, is hereby further amended by  
1144 striking out the last sentence.

1145 SECTION 91. Section 2 of chapter 43D of the General Laws, as so appearing, is hereby  
1146 amended by striking out the definitions for the terms “Interagency permitting board” and  
1147 “Priority development site” and inserting the following 2 definitions:-

1148 “Permit regulatory office”, the office within the executive office of economic  
1149 development pursuant to section 3H of chapter 23A.

1150 “Priority development site”, a privately or publicly owned property that is: (1) eligible  
1151 under applicable zoning provisions, including special permits or other discretionary permits, for  
1152 the development or redevelopment of a building at least 50,000 square feet of gross floor area in  
1153 new or existing buildings or structures; and (2) designated as a priority development site by the  
1154 permit regulatory office. Several parcels or projects may be included within a single priority  
1155 development site.

1156 SECTION 92. Section 3 of said chapter 43D, as so appearing, is hereby amended by  
1157 striking out subsections (a) and (b) and inserting in place thereof the following 2 subsections:-

1158 (a) A governing body seeking designation of a priority development site shall file a  
1159 formal proposal with the permit regulatory office. If the proposal includes an intention to  
1160 develop housing within the priority development site, the governing body shall provide a copy of  
1161 the proposal to the secretary of housing and livable communities. The proposal shall include: (i)  
1162 a detailed description of the property; (ii) good faith commitment to comply with this chapter;  
1163 (iii) a description of the uses that could be developed within the priority development site; and  
1164 (iv) such other information as the secretary shall require by regulation or program guidelines,  
1165 after consultation with the secretary of energy and environmental affairs, the secretary of housing  
1166 and livable communities, and the secretary of transportation.

1167 (b) The secretary shall by regulation or program guidelines establish the criteria for  
1168 designating priority development sites. These criteria shall include a preference for areas that  
1169 include one or more of the following: (i) underutilized buildings or facilities, (ii) adequate  
1170 utilities for the types of development anticipated to occur, (iii) convenient access to a public  
1171 transit station, or (iv) areas in which electric grid capacity can satisfy new all electric building.  
1172 Priority development sites shall not include areas containing highly sensitive natural resources or  
1173 areas in which development would be at significant risk from rising sea levels or other flood risk  
1174 caused or exacerbated by climate change.

1175 SECTION 93. Section 11 of said chapter 43D, as so appearing, is hereby amended by  
1176 striking out, in lines 2 to 3, the words “unless the permit expressly allows the transfer without the  
1177 approval of the issuing authority” and inserting in place thereof the following words:-

1178 except as provided in a local ordinance or bylaw, or in an applicable state law or  
1179 regulation.

1180 SECTION 94. Said chapter 43D, as so appearing, is hereby further amended by striking  
1181 out section 12 and inserting in place thereof the following section:-

1182 A municipality that has a priority development site shall be eligible for priority  
1183 consideration for (i) any grant program administered by the executive office of economic  
1184 development; (ii) other state resources for business development such as quasi-public financing  
1185 and training programs; (iii) brownfields remediation assistance administered by the  
1186 Massachusetts Development Finance Agency; and (iv) technical assistance provided by the  
1187 regional planning council; provided that the state financial assistance or technical assistance is  
1188 intended to facilitate development within the priority development site; and provided further that  
1189 priority consideration for such grants and other financial assistance shall apply only to a  
1190 municipality that is in compliance with the multifamily zoning requirements of section 3A of  
1191 chapter 40A, if applicable.

1192 SECTION 95. Section 13 of said chapter 43D, as so appearing, is hereby repealed.

1193 SECTION 96. Chapter 98 of the General Laws is hereby amended by adding the  
1194 following section:-

1195 Section 59. (a) For the purposes of this section, the following terms shall have the  
1196 following meanings unless the context clearly requires otherwise:-

1197 “Charging session”, an event starting when a customer of an EVSE initiates purchase of  
1198 electric vehicle charging services from an EVSE and ends when either the EVSE or the customer  
1199 ends the continuous transfer of said electric vehicle charging services to that customer’s electric  
1200 vehicle.

1201 “Commercial electric vehicle charging station”, an EVSE, or a group of EVSEs, at a  
1202 certain location where every EVSE within that group is owned and operated by the same person  
1203 or entity and which requires users to pay the EVSE owner a fee for electric vehicle charging  
1204 services.

1205 “Director”, the director of standards in the office of consumer affairs and business  
1206 regulation.

1207 “Division”, the division of standards in the office of consumer affairs and business  
1208 regulation.

1209 “Electric vehicle”, means a battery electric vehicle that draws propulsion energy solely  
1210 from an on-board electrical energy storage device during operation that is charged from an  
1211 external source of electricity or a plug-in hybrid electric vehicle with an on-board electrical  
1212 energy storage device that can be recharged from an external source of electricity which also has  
1213 the capability to run on another fuel.

1214 “Electric vehicle charging services”, the transfer of electric energy from an electric  
1215 vehicle charging station to a battery or other storage device in an electric vehicle and billing  
1216 services, networking and operation and maintenance.

1217 “Electric vehicle supply equipment” or “EVSE”, a device or system designed and used  
1218 specifically to transfer electrical energy to an electric vehicle, either as charge transferred via  
1219 physical or wireless connection, by loading a fully charged battery, or by other means.

1220 “EVSE connector”, a cable and connector combination which carries electrical current  
1221 from a commercial electric vehicle charging station’s enclosure to the port of an electric vehicle.

1222 “EVSE owner”, any person owning, in whole or in part, a commercial electric vehicle  
1223 charging station in Massachusetts.

1224 “Network roaming”, the act of a member of 1 electric vehicle charging station billing  
1225 network using a charging station that is outside of the member's billing network with the  
1226 member's billing network account information.

1227 (b) An EVSE owner shall register a commercial electric vehicle charging station with the  
1228 division prior to offering electric vehicle charging services to the public on a form created by the  
1229 division. The division shall set the length of the term of the registration by regulation. An  
1230 applicant for registration shall submit such registration in the manner determined by the division  
1231 along with the appropriate registration fee established pursuant to subsection (d).

1232 No person shall operate a commercial electric vehicle charging station without first  
1233 registering the device with the division. An EVSE owner who owns more than one commercial  
1234 electric vehicle charging station in Massachusetts shall separately register each commercial  
1235 electric vehicle charging station. The registrant shall notify the division within 30 days if the  
1236 station is sold or ownership is otherwise transferred, if the operator changes, or if the station  
1237 ceases operation.

1238 (c) The registration form may include the commercial electric vehicle charging station’s  
1239 street address; geographic location; hours of operation; charging level; number, make, and model  
1240 for each EVSE; number and type of connectors for each EVSE; hardware compatibility for each  
1241 EVSE; description and amount of any fees users may incur to use the commercial EVSE;  
1242 accepted methods of payment; and any other information the division finds necessary.

1243 (d) The division shall establish a fee schedule for registrations, renewals, and inspections,  
1244 including the imposition of late charges when appropriate, by regulation. The division may retain  
1245 such registration fees and fines it collects in order to support its operations.

1246 (e) An EVSE owner shall display on each EVSE, clearly visible to a user of that EVSE,  
1247 the price per kilowatt-hours of the electric vehicle charging services and any other costs a user  
1248 might encounter when purchasing electric vehicle charging services from the EVSE. The price  
1249 shown on such display shall display any taxes imposed on the sale of the charging services. No  
1250 sign, advertising material or other display or product that is placed upon, above or around an  
1251 EVSE shall directly or indirectly obscure the posted price.

1252 (f) No EVSE owner shall sell electric vehicle charging services at any price other than the  
1253 price so posted at the time of the sale. Any EVSE owner who sells electric vehicle charging  
1254 services to a customer from an EVSE shall display on each EVSE, at a location and in a manner  
1255 clearly visible to a user of that EVSE, the total volume of electricity transferred during each  
1256 charging session. Any advertisement, statement, or display of electric vehicle charging services  
1257 prices shall display the total price, including any taxes, usage fees, and any membership fees  
1258 required to obtain the price displayed.

1259 (g) The director and their inspectors shall have the power to test, inspect and seal all  
1260 EVSEs in accordance with standards set forth in the most recent publication of the National  
1261 Institute of Standards and Technology Handbook 44 as adopted by the National Conference on  
1262 Weights and Measures. Notwithstanding any other general law or special law to the contrary,  
1263 said testing, inspection, and sealing shall be the sole responsibility of the division. All EVSE  
1264 connectors and related equipment and systems shall meet all the applicable requirements



1265 contained in the most recent publication of the National Institute of Standards and Technology  
1266 Handbook 44.

1267 All EVSE connectors and related equipment and systems which the division determines  
1268 have met the standard contained herein shall be marked in a manner visible to consumers, as  
1269 determined by the division. The division shall also affix a security seal to said EVSE pursuant to  
1270 the standards contained in the most recent publication of National Institute of Standards and  
1271 Technology Handbook 44.

1272 (h) The division may adopt, amend, alter or repeal, and shall enforce all such reasonable  
1273 orders, rules and regulations as may be necessary or suitable for the administration and  
1274 enforcement of this section, inclusive, and the division may, in such administration and  
1275 enforcement, at any time cause to be made by its agents or representatives an audit, examination  
1276 or investigation of the books, records, papers, vouchers, accounts and documents of any EVSE  
1277 owner, who shall make them available, upon oral or written demand, to the division or any of its  
1278 duly authorized agents or representatives. Every EVSE owner shall keep such records as may be  
1279 prescribed by the orders, rules or regulations adopted by the division.

1280 (i) A violation of any provision of this section shall be punished by a civil citation of not  
1281 more than \$5,000, pursuant to section 29A. Upon the second violation of this section, the  
1282 division may, in addition to assessing a civil citation, suspend the right of such registrant to  
1283 engage in the business of selling electric vehicle charging services for a period not exceeding 3  
1284 months, and upon the third or subsequent violation, in addition to assessing a civil citation,  
1285 suspend such right for a period not exceeding 1 year. Any party aggrieved by any action of the

1286 division pursuant to this subsection may appeal in accordance with the provisions of section  
1287 29A.

1288 (j) All EVSE connectors and related equipment and systems which cannot be made to  
1289 conform to the standard described in subsection (g) shall be taken out of service and marked or  
1290 labelled in a manner by the division until it meets such standard. Whoever removes said mark or  
1291 label without the consent of the person affixing the same shall be punished by a fine of not more  
1292 than five thousand dollars or shall be subject to a civil citation as provided in section 29A.

1293 (k) The owner or operator of a commercial electric vehicle charging station shall provide  
1294 payment options that allow access to the charging station by the general public. A person shall  
1295 not be required to pay a subscription fee to use a commercial electrical vehicle charging station  
1296 or be required to obtain a membership in a club, association or organization as a condition of  
1297 using the station; provided, however, that owners and operators of a commercial electrical  
1298 vehicle charging station may have separate price schedules conditioned on a subscription or  
1299 membership.

1300 (l) The owner or operator of a public electric vehicle charging station or a designee shall  
1301 disclose on an ongoing basis to the United States Department of Energy National Renewable  
1302 Energy Laboratory, or other publicly available database designated by the division in  
1303 consultation with the department of energy resources, the station's geographic location, hours of  
1304 operation, charging level, hardware compatibility, schedule of fees, accepted methods of  
1305 payment and the amount of network roaming charges for nonmembers, if any.

1306 SECTION 97. Section 6 of chapter 62 of the General Laws, as appearing in the 2022  
1307 Official Edition, is hereby amended by striking out, in line 149, the words “EDIP contract” and

1308 “proposed project”” and inserting in place thereof the following words:- “EDIP contract”,  
1309 “proportion of compliance”, “proposed project” and “refundable credit”.

1310 SECTION 98. Said section 6 of said chapter 62 of the General Laws, as so appearing, is  
1311 hereby further amended by striking out, in lines 154 to 157, inclusive, the words “, up to an  
1312 amount equal to 50 per cent of the liability in a taxable year; provided, however, that the 50 per  
1313 cent limitation shall not apply where the credit is refundable under paragraph (6)”.

1314 SECTION 99. Said section 6 of said chapter 62, as so appearing, is hereby further  
1315 amended by striking out, in lines 159 to 163, inclusive, the words “; provided further, that a  
1316 credit awarded in connection with a certified project that will retain permanent full-time  
1317 employees in a gateway municipality without creating a net increase in permanent full-time  
1318 employees shall not exceed \$5,000 per retained employee”.

1319 SECTION 100. Paragraph (3) of subsection (g) of said section 6 of said chapter 62, as  
1320 most recently amended by section 215 of chapter 7 of the acts of 2023, is hereby further  
1321 amended by striking out the last sentence and inserting in place thereof the following 2  
1322 sentences:- The EACC shall provide the commissioner with the documentation that the  
1323 commissioner deems necessary to confirm compliance with the annual cap and the commissioner  
1324 shall provide a report confirming compliance to the secretary of administration and finance and  
1325 the secretary of economic development. Notwithstanding section 21 of chapter 62C, the  
1326 department of revenue shall provide the EACC with documentation confirming tax credits  
1327 claimed under this subsection by the owner or lessee of a certified project.

1328 SECTION 101. Paragraph (8) of said subsection (g) of said section 6 of said chapter 62,  
1329 as so appearing, is hereby further amended by striking out the last sentence and inserting in place

1330 thereof the following sentence:- The amount of credits subject to recapture shall be equal to the  
1331 taxpayer's proportion of compliance, as determined by the EACC as part of its revocation  
1332 process and reported to the taxpayer and the department of revenue at the time that certification  
1333 is revoked.

1334 SECTION 102. Subsection (r) of section 6 of chapter 62 of the General Laws, as  
1335 appearing in the 2022 Official Edition, is hereby amended by striking out, in line 949, the figure  
1336 "\$30,000,000" and inserting in place thereof the following figure:- \$50,000,000.

1337 SECTION 103. Said section 6 of said chapter 62, as so appearing, is hereby further  
1338 amended by striking out subsection (t).

1339 SECTION 104. Subsection (bb) of said section 6 of said chapter 62, as so appearing, is  
1340 hereby amended by striking out, in line 1422, the figure "50" and inserting in place thereof the  
1341 following figure:- 10.

1342 SECTION 105. Subsection (cc) of said section 6 of said chapter 62, as so appearing, is  
1343 hereby amended by striking out, in line 1468, the word "its" and inserting in place thereof the  
1344 following words:- the owner's.

1345 SECTION 106. Said subsection (cc) of said section 6 of said chapter 62 of the General  
1346 Laws, as so appearing, is hereby further amended by striking out, in line 1488, the words  
1347 "owner's capital investment" and inserting in place thereof the following words:- total leasable  
1348 square footage.

1349 SECTION 107. Said subsection (cc) of said section 6 of said chapter 62 of the General  
1350 Laws, as so appearing, is hereby further amended by striking out, in lines 1489 to 1490, the

1351 words “employ, in the aggregate with other tenants at the offshore wind facility, not less than  
1352 200” and inserting in place thereof the following words:- employ not less than 50.

1353 SECTION 108. Said section 6 of said chapter 62 of the General Laws, as so appearing, is  
1354 hereby further amended by adding the following 4 subsections:-

1355 (dd)(1) As used in this subsection, the following words shall, unless the context clearly  
1356 requires otherwise, have the following meanings:

1357 “Advertising and public relations expenditure”, a cost incurred within the commonwealth  
1358 by an eligible theater production for goods or services related to the marketing, public relations,  
1359 creation and placement of print, electronic, television, billboards or other forms of advertising to  
1360 promote the eligible theater production.

1361 “Eligible theater production”, a live stage musical, dance or theatrical production or tour  
1362 being presented in a qualified production facility that is either: (i) a pre-Broadway production;

1363 (ii) a pre-off Broadway production; (iii) a national tour launch; or (iv) a regional  
1364 professional theater production.

1365 “Eligible theater production certificate”, a certificate issued by the office, in consultation  
1366 with the commissioner, certifying that a production is an eligible theater production that meets  
1367 the rules or regulations of the office, and that it has been awarded a tax credit in a specified  
1368 amount, pursuant to section 3M of chapter 23A.

1369 “National tour launch”, a live stage production that, in its original or adaptive version, is  
1370 performed in a qualified production facility and opens its national tour in the commonwealth.

1371 “Office”, the Massachusetts office of business development established in section 1 of chapter  
1372 23A, or any constituent office thereof.

1373 “Payroll”, all salaries, wages, fees and other compensation from sources within the  
1374 commonwealth, including, but not limited to, taxes, benefits and any other consideration incurred  
1375 or paid to talent and non-talent employees of the applicant for services rendered within the  
1376 commonwealth to and on behalf of an eligible theater production; provided, that the payroll  
1377 expenditure shall be incurred or paid by the applicant for services related to any portion of an  
1378 eligible theater production from its pre-production stages, including, but not limited to: (i) the  
1379 writing of the script; (ii) casting; (iii) hiring of service providers; (iv) purchases from  
1380 vendors; (v) marketing; (vi) advertising; (vii) public relations; (viii) load in; (ix) rehearsals; (x)  
1381 performances; (xi) other eligible theater production related activities; and (xii) load out; and  
1382 provided further, that the payroll expenditure shall be directly attributable to the eligible theater  
1383 production and shall be limited to the first \$100,000 of wages incurred or paid to each  
1384 employee of an eligible theater production in each tax year.

1385 “Pre-Broadway production”, a live stage production that, in its original or adaptive  
1386 version, is performed in a qualified production facility having a presentation scheduled for the  
1387 city of New York’s Broadway theater district within 24 months after its presentation in the  
1388 commonwealth.

1389 “Pre-off Broadway production”, a live stage production that, in its original or adaptive

1390 version, is performed in a qualified production facility having a presentation scheduled for city  
1391 of New York’s off-Broadway theater district within 24 months after its presentation in the  
1392 commonwealth.

1393 “Production and performance expenditures”, a contemporaneous exchange of cash or  
1394 cash equivalent for goods or services related to development, production, performance or  
1395 operating expenditures incurred in the commonwealth for a qualified theater production,  
1396 including, but not limited to, expenditures for design, construction and operation, including sets,  
1397 special and visual effects, costumes, wardrobes, make-up, accessories, costs associated with  
1398 sound, lighting, staging, advertising and public relations expenditures, facility expenses, rentals,  
1399 per diems, accommodations and other related costs.

1400 “Qualified production facility”, a facility located in the commonwealth in which live  
1401 theater productions are, or are intended to be, exclusively presented that contains at least 1 stage,  
1402 a seating capacity of not less than 175 seats, dressing rooms, storage areas and other ancillary  
1403 amenities necessary for the eligible theater production.

1404 “Regional professional theater production”, a live stage production that is performed in a  
1405 qualified production facility with a professional cast and crew.

1406 “Transportation expenditures”, expenses incurred in Massachusetts for the packaging,  
1407 crating and transportation both to the commonwealth for use in a qualified theater production of  
1408 sets, costumes or other tangible property constructed or manufactured out of state, or from the

1409 commonwealth after use in a qualified theater production of sets, costumes or other tangible  
1410 property constructed or manufactured in the commonwealth and the transportation of the cast and  
1411 crew to and from the commonwealth; provided, that “transportation expenditures” shall include  
1412 any portion performed in Massachusetts of the packaging, crating and transporting of property  
1413 and equipment used for special and visual effects, sound, lighting and staging, costumes,  
1414 wardrobes, make-up and related accessories and materials and any other performance or  
1415 production-related property and equipment.

1416 (2) Any taxpayer that has been awarded an eligible theater production certificate and  
1417 has completed a cost accounting pursuant to subsection (c) of section 3M of chapter 23A shall  
1418 be allowed a tax credit against taxes imposed by this chapter. The credit shall not  
1419 exceed \$5,000,000 and shall be limited to: (i) 35 per cent of in-state payroll costs; (ii) 25 per cent  
1420 of production and performance expenditures; and (iii) 25 per cent of transportation  
1421 expenditures. Additionally, the credit shall not exceed the amount of credit specified in the  
1422 eligible theater production certificate.

1423 (3) The tax credit shall be allowed against the tax for the taxable period in which the  
1424 credit is issued and any amount of the tax credit that exceeds the tax due for a taxable year  
1425 may be carried forward for not more than 5 succeeding tax years.

1426 (4) If a taxpayer has not claimed the tax credits in whole or part, a taxpayer eligible for  
1427 the tax credits may assign, transfer or convey the tax credits, in whole or in part, by sale or  
1428 otherwise to any individual or entity and such assignee of the tax credits that have not  
1429 claimed the tax credits, in whole or in part, may assign, transfer or convey the tax credits, in



1430 whole or in part, by sale or otherwise to any individual or entity. The assignee of the tax credits  
1431 may use acquired credits to offset up to 100 per cent of the tax liabilities otherwise imposed  
1432 pursuant to this chapter. The assignee may apply the tax credits against taxes imposed on the  
1433 assignee for not more than 5 succeeding tax years from the date an eligible theater production  
1434 certificate is first issued by the office. The assignor shall perfect the transfer by notifying the  
1435 commissioner, in writing, within 30 calendar days following the effective date of the transfer and  
1436 shall provide any information as may be required by the commissioner to administer and carry  
1437 out this subsection.

1438 (5) The commissioner shall promulgate such rules and regulations necessary for the  
1439 administration of this section.

1440 (ee)(1) As used in this subsection, the following words shall, unless the context clearly  
1441 requires otherwise, have the following meanings:-

1442 “Capital investment”, expenses incurred for the site preparation and construction, repair,  
1443 renovation, improvement or equipping of a building, structure, facility or other improvements to  
1444 real property, including, but not limited to, site-related utility and transportation infrastructure  
1445 improvements.

1446 “Center”, the Massachusetts clean energy technology center established in section 2 of  
1447 chapter 23J.

1448 “Certified climatetech company”, as defined in section 1 of chapter 23J.

1449           “Climatetech facility”, any building, complex of buildings or structural components of  
1450 buildings, including access infrastructure, and all machinery and equipment used in the research,  
1451 manufacturing, assembly, development, provision, or administration of goods or services in the  
1452 climatetech sector.

1453           “Owner”, a taxpayer subject to tax under this chapter that: (i) holds title to a climatetech  
1454 facility; or (ii) ground leases the land underlying a climatetech facility for at least 50 years.

1455           “Tenant”, a taxpayer subject to tax under this chapter that is a lessee in climatetech  
1456 facility.

1457           (2)     An owner or tenant, to the extent authorized by the climatetech tax incentive  
1458 program established in section 16 of chapter 23J, may take a refundable credit against the taxes  
1459 imposed by this chapter in an amount, as determined by the center, of up to 50 per cent of the  
1460 owner’s total capital investment in a climatetech facility. The total amount of tax credit awarded  
1461 pursuant to this section shall be distributed in equal parts over the 5 taxable years that correspond  
1462 to the period in which the owner or tenant is certified pursuant to said section 16 of said chapter  
1463 23J.

1464           (3)     An owner shall be eligible for a tax credit authorized under this subsection if the  
1465 owner demonstrates to the center that: (i) the owner is a certified climatetech company; (ii) the  
1466 owner's total capital investment in the climatetech facility is not less than \$5,000,000; and (iii)  
1467 the climatetech facility shall employ not less than 50 new full-time employees by the fifth year of  
1468 the owner's certification period under section 16 of chapter 23J. Upon verification, the center  
1469 shall provide this information to the department of revenue for the purpose of administering the  
1470 credit.

1471           (4)     A tenant shall be eligible for a tax credit authorized pursuant to this subsection if  
1472 the tenant demonstrates to the center that: (i) the tenant is a certified climatetech company; (ii)  
1473 the owner has made a total capital investment in the facility that is not less than \$5,000,000; (iii)  
1474 the tenant occupies a leased area of the climatetech facility that represents not less than 25 per  
1475 cent of the total leasable square footage of the facility; and (iv) the tenant shall employ not less  
1476 13 full-time employees by the fifth year of the tenant's certification period under section 16 of  
1477 chapter 23J. Upon verification, the center shall provide this information to the department of  
1478 revenue for the purpose of administering the credit. The amount of tax credits awarded under this  
1479 subsection to a tenant for a taxable year shall not exceed the tenant's total lease payments for  
1480 occupancy of the climatetech facility for the taxable year.

1481           (5)     The department of revenue shall issue the refundable portion of the credit without  
1482 further appropriation and in accordance with the cumulative amount, including the current year  
1483 costs of incentives allowed in previous years, which shall not exceed \$30,000,000 annually as set  
1484 forth in subsection (d) of section 16 of chapter 23J.

1485           (6)     The credit under this subsection shall be attributed on a pro rata basis to the  
1486 owners, partners or members of the legal entity entitled to the credit under this subsection and  
1487 shall be allowed as a credit against the tax due under this chapter from such owners, partners or  
1488 members in a manner determined by the commissioner.

1489           (7)     The department of revenue shall promulgate such rules and regulations as are  
1490 necessary to administer the credit established in this section.

1491           (ff)(1) A taxpayer, to the extent authorized by the climatetech tax incentive program  
1492 established in subsection (d) of section 16 of chapter 23J, may be allowed a refundable jobs

1493 credit against the tax liability imposed under this chapter in an amount determined by the  
1494 Massachusetts clean energy technology center established in section 2 of said chapter 23J, in  
1495 consultation with the department of revenue.

1496 (2) A taxpayer taking a credit under this subsection shall commit to the creation of  
1497 not less than 5 net new permanent full-time employees in the commonwealth.

1498 (3) A credit allowed under this subsection shall reduce the liability of the taxpayer  
1499 under this chapter for the taxable year. If a credit claimed under this subsection by a taxpayer  
1500 exceeds the taxpayer's liability as otherwise determined under this chapter for the taxable year,  
1501 90 per cent of such excess credit, to the extent authorized by the climatetech tax incentive  
1502 program, shall be refundable to the taxpayer. Excess credit amounts shall not be carried forward  
1503 to other taxable years.

1504 (4) The department of revenue shall issue the refundable portion of the jobs credit  
1505 without further appropriation and in accordance with the cumulative amount, including the  
1506 current year costs of incentives allowed in previous years, which shall not exceed \$30,000,000  
1507 annually as set forth in subsection (d) of section 16 of chapter 23J.

1508 (5) The credit under this subsection shall be attributed on a pro rata basis to the  
1509 owners, partners or members of the legal entity entitled to the credit under this subsection and  
1510 shall be allowed as a credit against the tax due under this chapter from such owners, partners or  
1511 members in a manner determined by the commissioner.

1512 (gg)(1) An employer engaged in business in the commonwealth that is not a  
1513 business corporation subject to the excise under chapter 63, may be allowed a credit each taxable  
1514 year against the tax liability imposed by this chapter equal to \$5,000 or 50 per cent of the wages

1515 paid to each net-new qualified intern employed in the taxable year, whichever is less. If a credit  
1516 allowed by this subsection exceeds the tax otherwise due under this chapter, 100 per cent of the  
1517 balance of such credit may, at the option of the taxpayer, be refunded to the taxpayer.

1518 (2) For an employer to be eligible for a credit under this subsection: (a) the intern  
1519 shall be enrolled in or a recent graduate of a public or private institution of higher education  
1520 located in Massachusetts; (b) the intern shall have been employed as a qualified intern by the  
1521 employer for at least 12 weeks in the taxable year for which the credit is claimed; and (c) the  
1522 employer shall demonstrate that the total number of interns employed in the taxable year exceeds  
1523 the average number of interns employed by the taxpayer per year over the previous three years.  
1524 An intern shall not be qualified if such intern is participating in another internship or  
1525 apprenticeship program for which an employer has claimed a credit in the taxable year under this  
1526 subsection or chapter 63.

1527 (3) The total cumulative value of the credits authorized pursuant to this subsection  
1528 and section 38RR of chapter 63 shall not exceed \$10,000,000 annually. An employer shall not  
1529 claim more than \$100,000 in credits under this subsection for any taxable year. A credit allowed  
1530 under this subsection shall not be transferable.

1531 (4) The credit under this subsection shall be attributed on a pro rata basis to the  
1532 owners, partners or members of the legal entity entitled to the credit under this subsection and  
1533 shall be allowed as a credit against the tax due under this chapter of such owners, partners or  
1534 members, in a manner determined by the commissioner.

1535 (5) The executive office of economic development, in consultation with the  
1536 commissioner, shall authorize, administer and determine eligibility for the tax credit pursuant to

1537 this subsection and section 38RR of chapter 63 and shall allocate the credit in accordance with  
1538 the standards and requirements set forth in regulations promulgated pursuant to this subsection.  
1539 The secretary of economic development, in consultation with the commissioner, shall  
1540 promulgate regulations establishing an application process for the credit.

1541 (6) The secretary of economic development shall annually file a report with the house  
1542 and senate committees on ways and means, the joint committee on economic development and  
1543 emerging technologies and the joint committee on labor and workforce development identifying  
1544 the following: (a) total amount of tax credits claimed pursuant to this subsection and section  
1545 38RR of chapter 63; (b) the number of participating interns; and (c) the number of participating  
1546 employers. In the fourth submission of said annual report, the secretary of economic  
1547 development shall also provide an assessment of the effectiveness of the credit offered under this  
1548 subsection and section 38RR of chapter 63 in achieving the goal of retaining graduating talent in  
1549 the commonwealth. Notwithstanding section 21 of chapter 62C, the department of revenue may  
1550 provide to the secretary of economic development de-identified, statistical tax return information  
1551 related to the tax filings of former participating interns for the 5 tax years beginning after the  
1552 conclusions of the internship to evaluate whether former interns are both employed and  
1553 domiciled in the commonwealth after the internship. Said information must be shared in a  
1554 manner that prevents the identification of particular tax returns.

1555 SECTION 109. Subsection (a) of section 31M of chapter 63 of the General Laws, as so  
1556 appearing, is hereby amended by striking out the definition of “Life sciences” in lines 4 to 13,  
1557 inclusive, and inserting in place thereof the following definition:-

1558           “Life sciences,” advanced and applied sciences that expand the understanding of human  
1559 physiology and have the potential to lead to medical advances or therapeutic applications  
1560 including, but not limited to, agricultural biotechnology, biogenerics, bioinformatics, biomedical  
1561 engineering, biopharmaceuticals, biotechnology, biosecurity, life sciences related artificial  
1562 intelligence, chemical synthesis, chemistry technology, diagnostics, genomics, image analysis,  
1563 marine biology, marine technology, medical technology, medical devices, nanotechnology,  
1564 natural product pharmaceuticals, proteomics, regenerative and preventative medicine, RNA  
1565 interference, stem cell research and veterinary science.

1566           SECTION 110. Subsection (j) of section 38M of said chapter 63, as so appearing, is  
1567 hereby amended by striking out, in lines 120 to 121, the words “and (ii) equipment for the  
1568 federal National Aeronautics and Space Administration”, and inserting in place thereof the  
1569 following words:-

1570           (ii) equipment for the federal National Aeronautics and Space Administration; and (iii)  
1571 medical countermeasures, including, but not limited to, medicines and medical supplies that can  
1572 be used to diagnose, prevent or treat diseases related to chemical, biological, radiological or  
1573 nuclear threats; biologic products, vaccines, blood products, antibodies; antimicrobial or antiviral  
1574 drugs, diagnostic tests to identify threat agents and personal protective equipment.

1575           SECTION 111. Subsection (k) of said section 38M of said chapter 63, as so appearing, is  
1576 hereby amended by striking out the definition of “life sciences”, in lines 126 to 134, inclusive,  
1577 and inserting in place thereof the following definition:-

1578           “Life sciences”, advanced and applied sciences that expand the understanding of human  
1579 physiology and have the potential to lead to medical advances or therapeutic applications

1580 including, but not limited to, agricultural biotechnology, biogenerics, bioinformatics, biomedical  
1581 engineering, biopharmaceuticals, biotechnology, biosecurity, life sciences related artificial  
1582 intelligence, chemical synthesis, chemistry technology, diagnostics, genomics, image analysis,  
1583 marine biology, marine technology, medical technology, medical devices, nanotechnology,  
1584 natural product pharmaceuticals, proteomics, regenerative and preventative medicine, RNA  
1585 interference, stem cell research and veterinary science.

1586 SECTION 112. Subsection (k) of section 38M of said chapter 63, as so appearing, is  
1587 hereby amended by inserting the following definitions:-

1588 “Climatetech”, shall have the same meaning as described in section 1 of chapter 23J.

1589 “Climatetech company”, shall have the same meaning as described in section 1 of chapter  
1590 23J.

1591 SECTION 113. Said subsection (k) of said section 38M of said chapter 63, as so  
1592 appearing, is hereby further amended by striking out the definition of “Taxpayer” and inserting  
1593 in place thereof the following definition:-

1594 “Taxpayer”, a (i) person, (ii) certified life sciences company or (iii) a certified  
1595 climatetech company subject to the taxes imposed by chapters 62, 63, 64H or 64I.

1596 SECTION 114. Said subsection (k) of said section 38M of said chapter 63, as so  
1597 appearing, is hereby further amended by inserting after the words “chapter 23I”, in line 144, the  
1598 following words:- or the climatetech tax incentive program established in subsection (d) of  
1599 section 16 of chapter 23J.



1600 SECTION 115. Section 38N of chapter 63 of the General Laws, as appearing in the 2022  
1601 Official Edition, is hereby amended by striking out subsection (a) and inserting in place thereof  
1602 the following subsection:-

1603 (a) As used in this section, “Certified project”, “EACC”, “EDIP contract”, “Proportion of  
1604 compliance” and “Refundable credit” shall have the same meanings as ascribed to them in  
1605 section 3A of chapter 23A.

1606 SECTION 116. Said section 38N of said chapter 63, as so appearing, is hereby further  
1607 amended by striking out, in lines 7 to 10, inclusive, the words “, up to an amount equal to 50 per  
1608 cent of the liability in a taxable year; provided, however, that the 50 per cent limitation shall not  
1609 apply where the credit is refundable under subsection (d)”.

1610 SECTION 117. Said section 38N of said chapter 63, as so appearing, is hereby further  
1611 amended by striking out, in lines 13 to 17, inclusive, the words “adopt; provided, however, that a  
1612 credit awarded in connection with a certified project that will retain permanent full-time  
1613 employees in a gateway municipality without creating a net increase in permanent full-time  
1614 employees shall not exceed \$5,000 per retained employee” and inserting in place thereof the  
1615 following word:- adopt.

1616 SECTION 118. Said section 38N of said chapter 63, as so appearing, is hereby further  
1617 amended by striking out, in line 27, the word “or”, the second time it appears, and inserting in  
1618 place thereof the following word:- of.

1619 SECTION 119. Said section 38N of said chapter 63, as so appearing, is hereby further  
1620 amended by striking out, in line 29, the word “or”, the second time it appears, and inserting in  
1621 place thereof the following word:- of.

1622 SECTION 120. The second paragraph of subsection (c) of said section 38N of said  
1623 chapter 63, as most recently amended by section 229 of chapter 7 of the acts of 2023, is hereby  
1624 further amended by adding the following sentence:- Notwithstanding section 21 of chapter 62C,  
1625 the department of revenue shall provide the EACC with documentation confirming credits  
1626 claimed under this section by a corporation subject to tax under this chapter that is the  
1627 controlling business of a certified project, or an affiliate of a controlling business.

1628 SECTION 121. Said section 38N of said chapter 63, as so appearing, is hereby further  
1629 amended by striking out, in line 46, the words “31A or”.

1630 SECTION 122. Subsection (i) of said section 38N of said chapter 63, as so appearing, is  
1631 hereby further amended by striking out the last sentence and inserting in place thereof the  
1632 following sentence:- The amount of credits subject to recapture shall be equal to the  
1633 corporation’s proportion of compliance, as determined by the EACC as part of its revocation  
1634 process and reported to the corporation and the department of revenue at the time certification is  
1635 revoked.

1636 SECTION 123. Subsection (a) of section 38U of said chapter 63, as so appearing, is  
1637 hereby amended by striking out the definition of “Life sciences”, in lines 4 to 13, inclusive, and  
1638 inserting in place thereof the following definition:-

1639 “Life sciences”, advanced and applied sciences that expand the understanding of human  
1640 physiology and have the potential to lead to medical advances or therapeutic applications  
1641 including, but not limited to, agricultural biotechnology, biogenerics, bioinformatics, biomedical  
1642 engineering, biopharmaceuticals, biotechnology, biosecurity, life sciences related artificial  
1643 intelligence, chemical synthesis, chemistry technology, diagnostics, genomics, image analysis,

1644 marine biology, marine technology, medical technology, medical devices, nanotechnology,  
1645 natural product pharmaceuticals, proteomics, regenerative and preventative medicine, RNA  
1646 interference, stem cell research and veterinary science.

1647 SECTION 124. Section 38LL of said chapter 63, as so appearing, is hereby amended by  
1648 striking out, in line 9, the figure “50” and inserting in place thereof the following figure:- 10

1649 SECTION 125. Section 38MM of said chapter 63, as so appearing, is hereby amended by  
1650 striking out, in line 28, the word “its” and inserting in place thereof the following words:- the  
1651 owner’s.

1652 SECTION 126. Said section 38MM of said chapter 63, as so appearing, is hereby further  
1653 amended by striking out, in lines 47 to 48, the words “owner’s capital investment” and inserting  
1654 in place thereof the following words:- total leasable square footage of.

1655 SECTION 127. Said section 38MM of said chapter 63, as so appearing, is hereby further  
1656 amended by striking out, in lines 48 to 50, inclusive, the words “employ, in the aggregate with  
1657 other tenants at the offshore wind facility, not less than 200” and inserting in place thereof the  
1658 following words:- employ not less than 50.

1659 SECTION 128. Said chapter 63 is hereby further amended by inserting after section  
1660 38MM, the following 5 sections:-

1661 Section 38NN. (a) As used in this section, the following words shall have the following  
1662 meanings, unless the context clearly requires otherwise:

1663 “Advertising and public relations expenditure”, a cost incurred within the  
1664 commonwealth by an eligible theater production for goods or services related to the marketing,  
1665 public relations,

1666 creation and placement of print, electronic, television, billboards or other forms of  
1667 advertising to promote the eligible theater production.

1668 “Eligible theater production”, a live stage musical, dance or theatrical production or tour  
1669 being presented in a qualified production facility that is either: (a) a pre-Broadway  
1670 production; (b) a pre-off Broadway production; (c) a national tour launch; or (iv) a regional  
1671 professional theater production.

1672 “Eligible theater production certificate”, a certificate issued by the office, in  
1673 consultation with the commissioner, certifying that a production is an eligible theater production  
1674 that meets the rules or regulations of the office, and that it has been awarded a tax credit in a  
1675 specified amount, pursuant to section 3M of chapter 23A.

1676 “National tour launch”, a live stage production that, in its original or adaptive version, is  
1677 performed in a qualified production facility and opens its national tour in the commonwealth.

1678 “Office”, the Massachusetts office of business development established in section 1 of  
1679 chapter 23A, or any constituent office thereof.

1680 “Payroll”, all salaries, wages, fees and other compensation from sources within the

1681 commonwealth, including, but not limited to, taxes, benefits and any other consideration  
1682 incurred or paid to talent and non-talent employees of the applicant for services rendered within  
1683 the commonwealth to and on behalf of an eligible theater production; provided, that the payroll  
1684 expenditure shall be incurred or paid by the applicant for services related to any portion of an  
1685 eligible theater production from its pre-production stages, including, but not limited to: (i) the  
1686 writing of the script, (ii) casting, (iii) hiring of service providers, (iv) purchases from vendors,  
1687 (v) marketing, (vi) advertising, (vii) public relations, (viii) load in, (ix) rehearsals, (x)  
1688 performances, (xi) other eligible theater production related activities, and (xii) load out; and  
1689 provided further, that the payroll expenditure shall be directly attributable to the eligible theater  
1690 production and shall be limited to the first \$100,000 of wages incurred or paid to each employee  
1691 of an eligible theater production in each tax year.

1692 “Pre-Broadway production”, a live stage production that, in its original or  
1693 adaptive version, is performed in a qualified production facility having a presentation scheduled  
1694 for city of New York’s Broadway theater district within 24 months after its presentation in the  
1695 commonwealth.

1696 “Pre-off Broadway production”, a live stage production that, in its original or adaptive  
1697 version, is performed in a qualified production facility having a presentation scheduled for the  
1698 city of New York’s off-Broadway theater district within 24 months after its presentation in the  
1699 commonwealth.

1700 “Production and performance expenditures”, a contemporaneous exchange of cash or

1701 cash equivalent for goods or services related to development, production, performance or  
1702 operating expenditures incurred in the commonwealth for a qualified theater production,  
1703 including, but not limited to, expenditures for design, construction and operation, including sets,  
1704 special and visual effects, costumes, wardrobes, make-up, accessories, costs associated with  
1705 sound, lighting, staging, advertising and public relations expenditures, facility expenses,  
1706 rentals, per diems, accommodations and other related costs.

1707 "Qualified production facility", a facility located in the commonwealth in which  
1708 live theater productions are, or are intended to be, exclusively presented that contains at least 1  
1709 stage, a seating capacity of not less than 175 seats, dressing rooms, storage areas and other  
1710 ancillary amenities necessary for the eligible theater production.

1711 "Regional professional theater production", a live stage production that is performed in a  
1712 qualified production facility with a professional cast and crew.

1713 "Transportation expenditures", expenses incurred in Massachusetts for the packaging,  
1714 crating and transportation both to the commonwealth for use in a qualified theater production of  
1715 sets, costumes or other tangible property constructed or manufactured out of state, or from the  
1716 commonwealth after use in a qualified theater production of sets, costumes or other tangible  
1717 property constructed or manufactured in the commonwealth and the transportation of the cast and  
1718 crew to and from the commonwealth; provided, that "transportation expenditures" shall include  
1719 any portion performed in Massachusetts of the packaging, crating and transporting of property  
1720 and equipment used for special and visual effects, sound, lighting and staging, costumes,

1721 wardrobes, make-up and related accessories and materials and any other performance or  
1722 production-related property and equipment.

1723 (b) Any taxpayer that has been awarded an eligible theater production certificate and has  
1724 completed a cost accounting pursuant to subsection (c) of section 3M of chapter 23A shall  
1725 be allowed a tax credit against taxes imposed by this chapter. The credit shall not  
1726 exceed \$5,000,000 and shall be limited to (i) 35 per cent of the total in-state payroll costs; (ii) 25  
1727 per cent of the production and performance expenditures; and (iii) 25 per cent of  
1728 transportation expenditures. Additionally, the credit shall not exceed the amount of credit  
1729 specified in the eligible theater production certificate.

1730 (c) The tax credit shall be allowed against the tax for the taxable period in which the  
1731 credit is issued and any amount of the tax credit that exceeds the tax due for a taxable year  
1732 may be carried forward for not more than 5 succeeding tax years.

1733 (d) If a taxpayer has not claimed the tax credits in whole or part, a taxpayer eligible  
1734 for the tax credits may assign, transfer or convey the tax credits, in whole or in part, by sale or  
1735 otherwise to any individual or entity and such assignee of the tax credits that have not  
1736 claimed the tax credits, in whole or in part, may assign, transfer or convey the tax credits, in  
1737 whole or in part, by sale or otherwise to any individual or entity. The assignee of the tax credits  
1738 may use acquired credits to offset up to 100 per cent of the tax liabilities otherwise imposed  
1739 pursuant to this chapter. The assignee may apply the tax credits against taxes imposed on the  
1740 assignee for not more than 5 succeeding tax years from the date an eligible theater production  
1741 certificate is first issued by the office. The assignor shall perfect the transfer by notifying the  
1742 commissioner, in writing, within 30 calendar days following the effective date of the transfer and

1743 shall provide any information as may be required by the commissioner to administer and carry  
1744 out this section.

1745 (e) Credits allowed to corporations that are included in a combined group within the  
1746 meaning of section 32B may be shared with other corporations within such group that are  
1747 also doing business in Massachusetts, to the extent those corporations are engaged in a unitary  
1748 business.

1749 (f) Credits allowed to a company that is a S corporation, as defined in section 1361 of  
1750 the Code, partnership or a limited liability company that is taxed as a partnership shall be  
1751 passed through respectively to persons designated as partners, members or owners of such  
1752 companies on a pro rata basis or pursuant to an executed agreement among such persons  
1753 designated as S corporation shareholders, partners or members documenting an alternate  
1754 distribution method without regard to their sharing of other tax or economic attributes of such  
1755 entity.

1756 (g) The commissioner shall promulgate such rules and regulations necessary for the  
1757 administration of this section.

1758 Section 3800. (a) As used in this section, the following words shall, have the following  
1759 meanings, unless the context clearly requires otherwise:

1760 “Capital investment”, expenses incurred for the site preparation and construction, repair,  
1761 renovation, improvement or equipping of a building, structure, facility or other improvements to  
1762 real property, including, but not limited to, site-related utility and transportation infrastructure



1763 improvements.

1764 “Center”, the Massachusetts clean energy technology center established in section 2 of  
1765 chapter 23J.

1766 “Certified climatetech company”, as defined in section 1 of chapter 23J.

1767 “Climatetech facility”, any building, complex of buildings or structural components of  
1768 buildings, including access infrastructure, and all machinery and equipment used in the research,  
1769 manufacturing, assembly, development, provision, or administration of goods or services in the  
1770 climatetech sector.

1771 “Owner”, a taxpayer subject to tax under this chapter that: (i) is a corporation that holds  
1772 title to a climatetech facility; or (ii) ground leases the land underlying a climatetech facility for at  
1773 least 50 years.

1774 “Tenant”, a taxpayer subject to tax under this chapter that is a lessee in climatetech  
1775 facility.

1776 (b) An owner or tenant, to the extent authorized by the climatetech tax incentive  
1777 program established in section 16 of chapter 23J, may take a refundable credit against the taxes  
1778 imposed by this chapter in an amount, as determined by the center, of up to 50 per cent of the  
1779 owner’s total capital investment in a climatetech facility. The total amount of tax credit awarded  
1780 pursuant to this section shall be distributed in equal parts over the 5 taxable years that correspond  
1781 to the period in which the owner or tenant is certified pursuant to said section 16 of said chapter  
1782 23J.

1783           (c)     An owner shall be eligible for a tax credit authorized under this section if the  
1784 owner demonstrates to the center that: (i) the owner is a certified climatetech company; (ii) the  
1785 owner's total capital investment in the climatetech facility equals not less than \$5,000,000; and  
1786 (iii) the climatetech facility will employ not less than 50 new full-time employees by the fifth  
1787 year of the owner's certification period under section 16 of chapter 23J. Upon verification, the  
1788 center will provide this information to the department of revenue for the purpose of  
1789 administering the credit.

1790           (d)     A tenant shall be eligible for a tax credit authorized pursuant to this section if the  
1791 tenant demonstrates to the center that: (i) the tenant is a certified climatetech company; (ii) the  
1792 owner has made a total capital investment in the facility that equals not less than \$5,000,000; (iii)  
1793 the tenant occupies a leased area of the climatetech facility that represents not less than 25 per  
1794 cent of the total leasable square footage of the facility; and (iv) the tenant will employ not less 13  
1795 full-time employees by the fifth year of the tenant's certification period under section 16 of  
1796 chapter 23J. Upon verification, the center will provide this information to the department of  
1797 revenue for the purpose of administering the credit. The amount of tax credits awarded under this  
1798 section to a tenant for a taxable year shall not exceed the tenant's total lease payments for  
1799 occupancy of the climatetech facility for the taxable year.

1800           (e)     The department of revenue shall issue the refundable portion of the credit without  
1801 further appropriation and in accordance with the cumulative amount, including the current year  
1802 costs of incentives allowed in previous years, which shall not exceed \$30,000,000 annually as set  
1803 forth in subsection (d) of section 16 of chapter 23J.

1804 (f) The department of revenue shall promulgate such rules and regulations as are  
1805 necessary to administer the credit established in this section.

1806 Section 38PP. (a) A taxpayer may, to the extent authorized pursuant to the climatetech  
1807 tax incentive program established by section 1 of chapter 23J, be allowed a credit against its  
1808 excise due under this chapter equal to the sum of 10 per cent of the excess, if any, of the  
1809 qualified research expenses for the taxable year, over the base amount, and 15 per cent of the  
1810 basic research payments determined pursuant to section 41(e)(1)(A) of the Internal Revenue  
1811 Code. The terms "qualified research expenses", "base amount", "qualified organization base  
1812 period amount", "basic research" and any other terms affecting the calculation of the credit shall,  
1813 unless the context otherwise requires or unless otherwise stated in this section, have the same  
1814 meanings as under said section 41 of said Code.

1815 In determining the amount of the credit allowable under this section, the commissioner of  
1816 revenue may aggregate the activities of all corporations that are members of a controlled group  
1817 of corporations, as defined by 41(f)(1)(A) of said Code, and may aggregate the activities of all  
1818 entities, whether or not incorporated, that are under common control, as defined in section  
1819 41(f)(1)(B) of said Code.

1820 (b) For a qualified climatetech company, research and development costs, within the  
1821 meaning of section 41 of said Code, shall include, those qualified research expenditures that are  
1822 performed both inside and outside of the commonwealth.

1823 (c) For purposes of section 30, the deduction from gross income that may be taken  
1824 with respect to any expenditures qualifying for a credit under said section 41 of said Code shall

1825 be based upon its cost less the credit allowable under this section; provided, however, that  
1826 section 280C(c) of said Code shall not apply.

1827 (d) The credit allowed hereunder for any taxable year shall not reduce the excise to  
1828 less than the amount due under subsection (b) of section 32, subsection (b) of section 39, section  
1829 67 or under any other general or special law.

1830 (e) The credit allowed under this section shall be limited to 100 per cent of a  
1831 corporation's first \$25,000 of excise, as determined before the allowance of any credits, plus 75  
1832 per cent of the corporation's excise, as so determined in excess of \$25,000. The commissioner of  
1833 revenue shall promulgate regulations similar to those authorized under section 38(c)(2)(B) of the  
1834 Internal Revenue Code for purposes of apportioning the \$25,000 amount among members of a  
1835 controlled group. Nothing in this section shall alter section 32C, as it affects other credits under  
1836 this chapter.

1837 (f) If a corporation files a combined return of income under section 32B, a credit  
1838 generated by an individual member corporation under this section shall first be applied against  
1839 the excise attributable to that company under sections 32 or 39, subject to the limitations of  
1840 subsections (d) and (e). A member corporation with an excess research and development credit  
1841 may apply its excess credit against the excise of another group member if such other member  
1842 corporation may use additional credits under the limitations of said subsections (d) and (e).  
1843 Unused, unexpired credits generated by a member corporation shall be carried over from year to  
1844 year by the individual corporation that generated the credit and shall not be refundable. Nothing  
1845 in this section shall alter subsection (h) of section 31A.

1846 (g) A corporation entitled to a credit under this section for any taxable year may carry  
1847 over and apply to its excise for any of the next succeeding 15 taxable years that portion, as  
1848 reduced from year to year, of its credit which exceeds its excise for the taxable year. A  
1849 corporation may carry over and apply to its excise for any subsequent taxable year that portion,  
1850 as reduced from year to year, of those credits which were not allowed by subsection (f).

1851 (h) The commissioner of revenue shall promulgate regulations necessary to carry out  
1852 this section.

1853 Section 38QQ. (a) A taxpayer, to the extent authorized by the climatetech tax incentive  
1854 program established in subsection (d) of section 16 of chapter 23J, may be allowed a refundable  
1855 jobs credit against the tax liability imposed under this chapter in an amount determined by the  
1856 Massachusetts clean energy technology center established in section 2 of said chapter 23J, in  
1857 consultation with the department of revenue.

1858 (b) A taxpayer taking a credit under this section shall commit to the creation of not  
1859 less than 5 net new permanent full-time employees in the commonwealth.

1860 (c) A credit allowed under this section shall reduce the liability of the taxpayer under  
1861 this chapter for the taxable year. If a credit claimed under this section by a taxpayer exceeds the  
1862 taxpayer's liability as otherwise determined under this chapter for the taxable year, 90 per cent of  
1863 such excess credit, to the extent authorized by the climatetech tax incentive program, shall be  
1864 refundable to the taxpayer. Excess credit amounts shall not be carried forward to other taxable  
1865 years.

1866 (d) The department of revenue shall issue the refundable portion of the jobs credit  
1867 without further appropriation and in accordance with the cumulative amount, including the

1868 current year costs of incentives allowed in previous years, which shall not exceed \$30,000,000  
1869 annually as set forth in subsection (d) of section 16 of chapter 23J.

1870 Section 38RR. (a) A business corporation engaged in business in the commonwealth  
1871 may be allowed a credit each taxable year against its excise due under this chapter in an amount  
1872 equal to \$5,000 or 50 per cent of the wages paid to each net-new qualified intern employed in the  
1873 taxable year, whichever is less. If a credit allowed by this section exceeds the tax otherwise due  
1874 under this chapter, 100 per cent of the balance of such credit may, at the option of the taxpayer,  
1875 be refunded to the taxpayer.

1876 (b) For an employer to be eligible for a credit under this section: (i) the intern shall be  
1877 enrolled in or a recent graduate of a public or private institution of higher education located in  
1878 Massachusetts; (ii) the intern shall have been employed as a qualified intern by the employer for  
1879 at least 12 weeks in the taxable year for which the credit is claimed; and (iii) the employer shall  
1880 demonstrate that the total number of interns employed in the taxable year exceeds the average  
1881 number of interns employed by the taxpayer per year over the previous three years. An intern  
1882 shall not be qualified if such intern is participating in another internship or apprenticeship  
1883 program for which an employer has claimed a credit in the taxable year under this chapter or  
1884 section 6 of chapter 62 of the General Laws.

1885 (c) The total cumulative value of the credits authorized pursuant to this section and  
1886 subsection (gg) of section 6 of chapter 62 shall not exceed \$10,000,000 annually. An employer  
1887 shall not claim more than \$100,000 in credits under this section for any taxable year. A credit  
1888 allowed under this section shall not be transferable.

1889           (d)     The executive office of economic development, in consultation with the  
1890 commissioner, shall authorize, administer and determine eligibility for the tax credit pursuant to  
1891 this section and subsection (gg) of section 6 chapter 62 and shall allocate the credit in accordance  
1892 with the standards and requirements set forth in regulations promulgated pursuant to this section.  
1893 The secretary of economic development, in consultation with the commissioner, shall  
1894 promulgate regulations establishing an application process for the credit.

1895           (e)     The secretary of economic development shall annually file a report with the house  
1896 and senate committees on ways and means, the joint committee on economic development and  
1897 emerging technologies, and the joint committee on labor and workforce development identifying  
1898 the following: (i) total amount of tax credits claimed pursuant to this section and subsection (gg)  
1899 of section 6 of chapter 62; (ii) the number of participating interns; and (iii) the number of  
1900 participating employers. In the fourth submission of said annual report, the secretary of  
1901 economic development shall also provide an assessment of the effectiveness of the credit offered  
1902 under this section and subsection (gg) of section 6 of chapter 62 in achieving the goal of  
1903 retaining graduating talent in the commonwealth. Notwithstanding section 21 of chapter 62C, the  
1904 department of revenue may provide to the secretary of economic development de-identified,  
1905 statistical tax return information related to the tax filings of former participating interns for the  
1906 five tax years beginning after the conclusions of the internship to evaluate whether former interns  
1907 are both employed and domiciled in the commonwealth after the internship. Said information  
1908 must be shared in a manner that prevents the identification of particular tax returns.

1909           SECTION 129. Section 42B of said chapter 63, as so appearing, is hereby amended by  
1910 striking out, in lines 50 to 51, the words “a certified life sciences” and inserting in place thereof

1911 the following words:- or the climatetech tax incentive program established by section 16 of  
1912 chapter 23J, a certified.

1913 SECTION 130. Section 6 of chapter 64H of the General Laws, as appearing in the 2022  
1914 official edition, is hereby amended by adding the following subsection:-

1915 (yy)(1) Sales of tangible personal property purchased for a certified climatetech  
1916 company, to the extent authorized pursuant to the climatetech tax incentive program established  
1917 by section 16 of chapter 23J, for use in connection with the construction, alteration, remodeling,  
1918 repair or remediation of research, development or manufacturing or other commercial facilities  
1919 used for the provisions of goods or services in the climatetech sector and utility support systems.  
1920 Only purchases made on or after the effective date of this paragraph shall be eligible for this  
1921 exemption.

1922 (2) As used in this paragraph, the following words shall have the following meanings,  
1923 unless the context clearly requires otherwise:-

1924 “Climatetech” shall have the same meaning as described in section 1 of chapter 23J.

1925 “Climatetech company” shall have the same meaning as described in section 1 of chapter  
1926 23J.

1927 “Utility support systems”, all areas of utility support systems including, but not limited  
1928 to, site, civil, mechanical, electrical and plumbing systems.

1929 SECTION 131. Chapter 112 of the General Laws, as appearing in the 2022 Official  
1930 Edition, is hereby amended by striking out section 9, and inserting in place thereof the following  
1931 section:-



1932           Section 9. (a) An applicant for limited registration under this section may, upon payment  
1933 of a fee to be determined annually by the secretary of administration and finance under section  
1934 3B of chapter 7, be registered by the board as an intern, fellow or medical officer for such time  
1935 as it may subscribe if the applicant furnishes the board with satisfactory proof of the  
1936 following:

1937           (i) The applicant is at least 18 years of age and of good moral character.

1938           (ii) (1) The applicant has creditably completed 2 years of a premedical course of study

1939           at an accredited college or university and not less than 3 ½ years of study in a legally

1940 chartered medical school having the power to grant degrees in medicine; or (2) if not enrolled in

1941 or a graduate of a legally chartered medical school in the United States or Canada, the applicant

1942 is the holder of a standard certificate granted after an examination by the Education Council for

1943 Foreign Medical Graduates, unless granted an exemption by the board; or (3) the applicant has

1944 completed a minimum of 2 years of premedical education at an accredited college or university

1945 of the United States, Canada or Puerto Rico and if the applicant has studied medicine in a

1946 medical school outside the United States, Canada or Puerto Rico that is recognized by the World

1947 Health Organization, has completed all the formal requirements for the degree corresponding to

1948 doctor of medicine, except internship and social service and has completed 1 year of clinical

1949 clerkship approved by the liaison committee on medical education of the American Medical

1950 Association.

1951           (iii) The applicant has been appointed as an intern, fellow or medical officer in a hospital

1952 or other institution of the commonwealth, or of a county or municipality thereof; or in a hospital

1953 or clinic which is incorporated under the laws of the commonwealth or in a clinic which is  
1954 affiliated with a hospital licensed by the department of public health under authority of section  
1955 71 of chapter 111; or in an outpatient clinic operated by the department of mental health; or in  
1956 the department of public health for duty in clinics or in programs operated or approved by the  
1957 department of public health; or in programs approved by the board of registration in medicine in  
1958 the commonwealth and leading toward certification by specialty boards recognized by the  
1959 American Medical Association.

1960 (iv) The applicant has applied to participate in the medical assistance program  
1961 administered by the secretary of health and human services in accordance with chapter 118E and  
1962 Title XIX of the Social Security Act and any federal demonstration or waiver relating to the  
1963 medical assistance program for the limited purpose of ordering and referring services covered  
1964 under the program if regulations governing such limited participation are promulgated under  
1965 section 37 of chapter 118E.

1966 Such limited registration shall entitle the applicant to practice medicine only in the  
1967 hospital, institution, clinic or program designated on the applicant's certificate of limited  
1968 registration, or outside such hospital, institution, clinic or program for the treatment, under the  
1969 supervision of one of its medical officers who is a duly registered physician, of persons accepted  
1970 by such hospital, institution, clinic or program as patients, or in any hospital, institution, clinic or  
1971 program affiliated for training purposes with the hospital, institution, clinic or program  
1972 designated on such certificate, which affiliation is approved by the board and in any case under  
1973 regulations established by such hospital, institution, clinic or program. The name of any hospital,  
1974 institution, clinic or program so affiliated and so approved shall also be indicated on such  
1975 certificate. Limited registration under this section may be revoked at any time by the board.

1976 (b) Notwithstanding the other provisions of this section, an internationally-trained  
1977 physician who has been licensed or is otherwise authorized to practice medicine in a country  
1978 other than the United States shall be eligible to apply for a limited license to practice medicine  
1979 for a renewable 1-year term after satisfying the criteria in below paragraph (iii), provided,  
1980 however, that such limited registration shall provide a pathway for the issuance of a full  
1981 unrestricted license to practice medicine in accordance with, and upon satisfaction of, the criteria  
1982 in below paragraph (v).

1983 (i) Definitions. For the purposes of this subsection, the following terms shall have the  
1984 following meanings, unless the context clearly requires otherwise:-

1985 “Commission”, the Educational Commission for Foreign Medical Graduates.

1986 “Internationally-trained physician”, a physician who has received a degree of doctor of  
1987 medicine or its equivalent from a legally chartered medical school outside the United States  
1988 recognized by the World Health Organization, who has been licensed or is otherwise authorized  
1989 to practice medicine in a country other than the United States, and who has practiced medicine  
1990 for at least one year.

1991 “Licensing Exam”, the United States Medical Licensing Examination.

1992 “Massachusetts physician shortage area”, a geographic region or population in the  
1993 commonwealth experiencing a shortage of physicians, especially primary care physicians or  
1994 psychiatrists, relative to population and need.

1995 “Participating healthcare facility”, a federally-qualified health center, community health  
1996 center, hospital or other healthcare facility approved by the board that provides an assessment

1997 and evaluation program designed to develop, assess and evaluate an internationally-trained  
1998 physician's on-clinical skills, according to criteria developed or approved by the board; provided,  
1999 however, that the participating healthcare facility provides medical care in a Massachusetts  
2000 physician shortage area.

2001 (ii) For the purposes of this subsection, the Massachusetts health care workforce center  
2002 or its equivalent in the department of public health shall assist the board in determining the  
2003 regions or populations comprising a Massachusetts physician shortage area.

2004 (iii) The board shall issue a limited license to an applicant if the participating facility and  
2005 the applicant submit evidence acceptable to the board that the applicant: (A) is an internationally-  
2006 trained physician; (B) has a valid certificate issued by the commission or other credential  
2007 evaluation service approved by the board, provided, however, that the board may waive such  
2008 certification at its discretion where the applicant is unable to obtain the required documentation  
2009 from a non-cooperating country; (C) has achieved a passing score on Step 1 and Step 2-Clinical  
2010 Knowledge of the Licensing Exam; (D) has entered into an agreement with the participating  
2011 facility providing that the facility shall develop, assess and evaluate the applicant's familiarity  
2012 with non-clinical skills and standards appropriate for medical practice in the commonwealth,  
2013 according to assessment and evaluation criteria developed or approved by the board; (E) shall  
2014 enter a full-time full employment relationship with the participating facility after the board issues  
2015 a limited license to practice medicine to the applicant; and (F) has satisfied other criteria that  
2016 may be developed by the board in fulfillment of this subsection.

2017 (iv) The 1-year limited license may not be renewed more than once.

2018 (v) An internationally-trained physician who provides the board with proof of (A)  
2019 successful completion of the participating facility’s assessment and evaluation program, (B) a  
2020 passing score on Step 3 of the Licensing Exam and (C) any additional prerequisites that the  
2021 board may require, shall be eligible to apply for a renewable 2-year restricted license to practice  
2022 medicine only in a Massachusetts physician shortage area designated by the board; provided,  
2023 however, that any additional prerequisites for eligibility shall not include post-graduate clinical  
2024 training, and that the restricted license shall authorize the holder to practice independently in a  
2025 primary care specialty, psychiatry or other specialty approved by the board. After 2 years of  
2026 restricted practice, the internationally-trained physician shall be eligible to apply for a full,  
2027 unrestricted license to practice medicine. The 2-year restricted license may not be renewed more  
2028 than once.

2029 SECTION 132. Subsection (a) of section 4 of chapter 142A of the General Laws, as  
2030 appearing in the 2022 Official Edition, is hereby amended by striking out, in line 5, the word  
2031 “two” and inserting in place thereof the following figure:- 5.

2032 SECTION 133. Section 5 of said chapter 142A, as so appearing, is hereby amended by  
2033 inserting after the word “jurisdiction”, in line 5, the following words:- or an arbitrator pursuant to  
2034 section 4.

2035 SECTION 134. Said section 5 of said chapter 142A, as so appearing, is hereby further  
2036 amended by striking out, in lines 9 to 13, the words “owner has exhausted all customary and  
2037 reasonable efforts to collect the judgment but the contractor has filed for bankruptcy, fled the  
2038 jurisdiction or the owner is otherwise unable to collect such judgment after execution” and

2039 inserting in place thereof the following words:- contractor has failed to pay the judgment or  
2040 award and the director has determined that reasonable efforts to collect have been made.

2041 SECTION 135. Section 7 of said chapter 142A, as so appearing, is hereby amended by  
2042 striking out the first paragraph and inserting in place thereof the following paragraph:-

2043 An owner may make a claim to the fund only if the owner has complied with section 3,  
2044 has obtained a judgment or arbitration award and has filed the claim to the fund not more than 7  
2045 years from the date of the contract, the contractor has failed to pay the judgment or award, and  
2046 the director has determined that reasonable efforts to collect have been made.

2047 SECTION 136. Said section 7 of said chapter 142A, as so appearing, is hereby further  
2048 amended by striking out, in lines 12 to 13, the words “ten thousand dollars” and inserting in  
2049 place thereof the following figure:- \$25,000.

2050 SECTION 137. Said section 7 of said chapter 142A, as so appearing, is hereby further  
2051 amended by striking out, in lines 15 and 18, each time they appear, the words “seventy-five  
2052 thousand dollars” and inserting in place thereof, in each instance, the following figure:-  
2053 \$150,000.

2054 SECTION 138. Said chapter 142A, as so appearing, is hereby further amended by  
2055 striking out section 15.

2056 SECTION 139. Section 17 of said chapter 142A, as appearing in the 2022 Official  
2057 Edition, is hereby amended by striking out clause (17) and inserting in place thereof the  
2058 following 3 clauses:-

2059 (17) had a license, certificate, registration or authority issued by another state or territory  
2060 of the United States, the District of Columbia, or a foreign state or nation with authority to issue  
2061 such a license, certificate, registration or authority revoked, cancelled, suspended, not renewed or  
2062 otherwise acted against, or if the holder has been disciplined, if the basis for the action would  
2063 constitute a basis for disciplinary action in the commonwealth;

2064 (18) failing to repay the fund in full, including the appropriate amount of annual interest,  
2065 for any amount paid from the fund because of the contractor's or subcontractor's conduct; or

2066 (19) violating any other provision of this chapter.

2067 SECTION 140. Said section 17 of said chapter 142A, as so appearing, is hereby further  
2068 amended by adding the following paragraph:-

2069 For purposes of this section, the conduct of a contractor or subcontractor shall be deemed  
2070 to include the conduct of their agents, employees, salespersons or subcontractors, whether or not  
2071 an express relationship exists, if the work or activities is within the scope of the contract and not  
2072 for additional work beyond the contract undertaken by separate agreement with the owner.

2073 SECTION 141. The first paragraph of section 18 of said chapter 142A, as so appearing, is  
2074 hereby amended by adding the following sentence:- The director may also enter into a consent  
2075 agreement with a registrant to impose 1 or more administrative penalties, including, but not  
2076 limited to, voluntary revocation of the registration.

2077 SECTION 142. Subsection (4) of section 25Q of chapter 152 of the General Laws, as  
2078 appearing in the 2022 Official Edition, is hereby amended by adding the following sentence:-

2079 Subsection (1) shall not apply to groups that have been in existence for at least 5 years  
2080 and have established a premium payment plan acceptable to the commissioner.

2081 SECTION 143. Section 85W of chapter 231 of the General Laws, as appearing in the  
2082 2022 Official Edition, is hereby amended by inserting after the word “compensation”, in line 2,  
2083 the following words:- in excess of \$500 per year

2084 SECTION 144. The ninth paragraph of section 10 of chapter 498 of the acts of 1993, as  
2085 amended by section 142 of chapter 268 of the Acts of 2022, is hereby further amended by  
2086 striking out the last sentence.

2087 SECTION 145. Said section 10 of chapter 498 of the Acts of 1993, as so amended, is  
2088 hereby further amended by inserting at the end the following paragraph:-

2089 Notwithstanding the provisions of any general or special law to the contrary, and  
2090 notwithstanding any provision to the contrary in the Devens Reuse Plan or By-laws: (i) there  
2091 shall be no square foot limit or cap on the amount of commercial or industrial development that  
2092 may occur within Devens; and (ii) there shall be no limit or cap on the number of residential  
2093 units that may be developed within Devens. Nothing in the foregoing sentence shall modify  
2094 other provisions of the By-Laws regulating the development of housing within Devens or  
2095 requiring the issuance of development permits by the Devens Enterprise Commission for specific  
2096 projects.

2097 SECTION 146. Within 30 days after the effective date of this act, the Secretary of  
2098 Economic Development and the Secretary of Housing of Livable Communities shall convene a  
2099 working group that includes representatives from the Towns of Ayer, Harvard and Shirley, the  
2100 Massachusetts Development Finance Agency, and the Devens Committee to determine a strategy



2101 and plan to provide for increased housing production within Devens, including, but not limited  
2102 to, the feasibility of allowing up to 400 multi-family residential units in the Innovation and  
2103 Technology Center zoning district established by Article V(A)(13) of the By-laws. The  
2104 Secretaries of Economic Development and Housing and Livable Communities shall report the  
2105 findings of the working group within 180 days after the effective date of this act.

2106 SECTION 147. (a) There shall be within the executive office of economic development a  
2107 5-year pilot surety bond assistance program to encourage the participation of economically and  
2108 socially disadvantaged businesses in bidding for and securing contracts for capital projects. The  
2109 program may include, but is not limited to:

2110 (1) providing technical assistance to eligible contractors to secure surety bonds;

2111 (2) providing financial assistance to guarantee surety bonds required on behalf of the  
2112 commonwealth or on behalf of any county, city, town, district or other political subdivision of  
2113 the commonwealth or other public instrumentality for the construction, reconstruction, alteration,  
2114 remodeling, repair or demolition of public buildings or other public works.

2115 (b) The executive office shall establish eligibility requirements and other program terms  
2116 for the program through regulations or program guidelines; provided, however that such  
2117 eligibility requirements shall endeavor to direct the financial assistance provided by the program  
2118 to ensure fair participation of businesses owned by persons from socially and economically  
2119 disadvantaged groups for whom access to capital facility projects and state assisted building  
2120 projects in the commonwealth has been historically limited. The executive office may administer  
2121 this program through 1 or more contracts with the Massachusetts Development Finance Agency  
2122 or Massachusetts Growth Capital Corporation.

2123 (c) Not later than December 31, the executive office shall provide an annual report on its  
2124 website detailing the activities of the program, including, but not limited to, an analysis of the  
2125 provision of technical and financial assistance services and its impact on increasing access and  
2126 participation in capital projects for historically disadvantaged groups. The report shall be made  
2127 public on its website.

2128 (d) The secretary of economic development may promulgate regulations or program  
2129 guidelines necessary to implement this section.

2130 (e) Implementation of this section shall be subject to the United States Treasury's  
2131 approval to use federal funding for the purposes described herein.

2132 SECTION 148. (a) For purposes of this section, the following words shall have the  
2133 following meanings, unless the context clearly requires otherwise:-

2134 "Approval", except as otherwise provided in subsection (b), any permit, certificate, order,  
2135 excluding enforcement orders, license, certification, determination, exemption, variance, waiver,  
2136 building permit or other approval or determination of rights from any municipal, regional or state  
2137 governmental entity, including any agency, department, commission or other instrumentality  
2138 thereof, concerning the use or development of real property, and any environmental permit,  
2139 including certificates, licenses, certifications, determinations, exemptions, variances, waivers,  
2140 building permits or other approvals or determinations of rights issued or made under chapter 21  
2141 of the General Laws; chapter 21A of the General Laws except section 16 of said chapter 21A;  
2142 chapter 21D of the General Laws; section 3B of chapter 21E of the General Laws; sections 61 to  
2143 62L, inclusive, of chapter 30 of the General Laws; chapter 30A of the General Laws; chapter 40  
2144 of the General Laws; chapters 40A to 40C, inclusive, of the General Laws; chapter 40R of the

2145 General Laws; chapter 40Y of the General Laws; chapter 41 of the General Laws; chapter 43D  
2146 of the General Laws; section 21 of chapter 81 of the General Laws; chapter 91 of the General  
2147 Laws; chapter 131 of the General Laws; chapter 131A of the General Laws; chapter 143 of the  
2148 General Laws; sections 4 and 5 of chapter 249 of the General Laws; chapter 258 of the General  
2149 Laws; or chapter 665 of the acts of 1956 or any local by-law or ordinance.

2150 “Development”, division of a parcel of land into 2 or more parcels, the construction,  
2151 reconstruction, conversion, structural alteration, relocation or enlargement of a building or other  
2152 structure or facility or any grading, soil removal or relocation, excavation or landfill or any use  
2153 or change in the use of any building or other structure or land or extension of the use of land.

2154 “Tolling period”, the period from January 1, 2023 to January 1, 2025, inclusive.

2155 (b)(1) Notwithstanding any general or special law to the contrary, an approval in effect or  
2156 existence during the tolling period shall be extended for a period of 2 years in addition to the  
2157 lawful term of the approval.

2158 (2) Nothing in this section shall extend or purport to extend: (i) a permit or approval  
2159 issued by the United States government or an agency or instrumentality thereof or a permit or  
2160 approval of which the duration of effect or the date or terms of its expiration are specified or  
2161 determined under a law or regulation of the United States government or an agency or  
2162 instrumentality thereof; (ii) a permit, license, privilege or approval issued by the division of  
2163 fisheries and wildlife under chapter 131 of the General Laws; (iii) an approval, determination,  
2164 exemption, certification, statement of qualification or any other administrative action by the  
2165 department of energy resources under 225 CMR 20.00, subsection (c) of section 17 of chapter  
2166 25A of the General Laws or corresponding regulations under 225 CMR 21.00; (iv) any

2167 agreement entered into by the Massachusetts Department of Transportation or the Massachusetts  
2168 Bay Transportation Authority or any permit, license or approval issued by the department or  
2169 authority relating to the sale, acquisition or lease or development of real property owned in  
2170 whole or in part by the department or authority or the sale, acquisition, lease or development of  
2171 any interest therein related to such real property pursuant to chapter 6C or chapter 161A of the  
2172 General Laws; or (v) any enforcement order, consent decree or settlement agreement.

2173 (3) Nothing in this section shall affect the ability of a municipal, regional or state  
2174 governmental entity, including an agency, department, commission or other instrumentality  
2175 thereof, to revoke or modify a specific permit or approval, or extension of a specific permit or  
2176 approval under this section, when that specific permit or approval or the law or regulation under  
2177 which the permit or approval was issued contains language authorizing the modification or  
2178 revocation of the permit or approval.

2179 (4) If an approval tolled under this section is based upon the connection to a sanitary  
2180 sewer system, the approval's extension shall be contingent upon the availability of sufficient  
2181 capacity, on the part of the treatment facility, to accommodate the development for whose  
2182 approval has been extended. If sufficient capacity is not available, then those permit holders  
2183 whose approvals have been extended shall have priority with regard to the further allocation of  
2184 gallonage over those permit holders who have not received approval of a hookup prior to the  
2185 effective date of this section. Priority regarding the distribution of further gallonage to a permit  
2186 holder who has received the extension of an approval under this section shall be allocated in  
2187 order of the granting of the original approval of the connection.

2188 (5) If an owner or petitioner sells or otherwise transfers a property or project in order for  
2189 an approval to receive an extension all commitments made by the original owner or petitioner  
2190 under the terms of the permit must be assigned to and assumed by the new owner or petitioner. If  
2191 the new owner or petitioner does not meet or abide by such commitments, then the approval shall  
2192 not be extended under this section.

2193 (6) Nothing in this section shall be construed or implemented in such a way as to modify  
2194 a requirement of law that is necessary to retain federal delegation to or assumption by the  
2195 commonwealth of the authority to implement a federal law or program.

2196 (7) Any project covered by approval in effect during the tolling period shall be governed  
2197 by the applicable provisions of any local ordinance or by-law, if any, in effect at the time of the  
2198 granting of the approval, unless the owner or petitioner of such project elects to waive the  
2199 provisions of this section.

2200 SECTION 149. The Massachusetts clean energy technology center, in consultation with  
2201 the executive office of economic development, shall set benchmarks for the climatetech tax  
2202 incentive program established in section 16 of chapter 23J of the General Laws. After the  
2203 program has been in effect for 5 years, the center, in consultation with the executive office of  
2204 economic development, shall conduct an evaluation of the program by comparing climatetech  
2205 advancements in the commonwealth against said benchmarks. The center shall review progress  
2206 made towards the goals of developing and expanding climatetech industry-related employment  
2207 opportunities and climatetech-related economic development by supporting and stimulating  
2208 research, development, innovation, manufacturing, deployment and commercialization in the  
2209 climatetech sector. The center shall submit a written report with the clerks of the house of

2210 representatives and the senate, the house and senate committees on ways and means, the joint  
2211 committee on economic development and emerging technologies, the joint committee on  
2212 telecommunications, utilities and energy and the joint committee on environment, natural  
2213 resources and agriculture not later than December 31, 2029.

2214 SECTION 150. The Massachusetts office of business development, in conjunction with  
2215 the commissioner of revenue, shall report on the impact of the live theater tax credit pursuant to  
2216 subsection (dd) of section 6 of chapter 62 of the General Laws and section 38NN of chapter 63  
2217 of the General Laws and shall submit the report to the clerks of the house of representatives and  
2218 the senate, the house and senate committees on ways and means and the joint committee on  
2219 economic development and emerging technologies not later than December 31 of the fourth tax  
2220 year in which the live theater tax credit is available. The office and commissioner shall  
2221 collaborate with the live theater industry to collect the relevant data for the report. Said report  
2222 shall include data to assess the direct and indirect economic impacts of the live theater tax credit  
2223 on the economy of the commonwealth, including estimates of theater tickets sales to domestic  
2224 and international visitors, spending by live theater productions on adjacent businesses, wages  
2225 paid for setting up and taking down productions, and impacts on businesses in proximity to  
2226 theaters, including hotels and restaurants.

2227 SECTION 151. Notwithstanding any general or special law to the contrary, the  
2228 unexpended and unencumbered balances of the bond-funded authorizations in the following  
2229 accounts shall cease to be available for expenditure 180 days after the effective date of this act:  
2230 7002-0015, 7002-8005, 7002-8013, 7002-8016, 7002-8017, 7002-8018, 7002-8019, 7002-8020,  
2231 7002-8022, 7002-8035, 7002-8037, 7002-8038, 7002-8052, 7002-8060, 7005-8035, 7007-9035,  
2232 7002-8010, 7002-8015, 7002-8030, 7002-8045, 7002-8050, 7002-8055, 7002-8065.

2233 SECTION 152. Notwithstanding any general or special law to the contrary, to meet the  
2234 expenditures necessary in carrying out sections 2 to 2B, inclusive, the state treasurer shall, upon  
2235 receipt of a request by the governor, issue and sell bonds of the commonwealth in an amount to  
2236 be specified by the governor from time to time but not exceeding, in the aggregate,  
2237 \$1,915,000,000. All bonds issued by the commonwealth, as aforesaid, shall be designated on  
2238 their face “An Act Relative to Strengthening Massachusetts’ Economic Leadership  
2239 ” and shall be issued for a maximum term of years, not exceeding 30 years, as the  
2240 governor may recommend to the general court pursuant to section 3 of Article LXII of the  
2241 Amendments to the Constitution; provided, however, that all such bonds shall be payable not  
2242 later than June 30, 2059. All interest and payments on account of principal on such obligations  
2243 shall be payable from the General Fund. Bonds and interest thereon issued under the authority of  
2244 this section shall, notwithstanding any other provision of this act, be general obligations of the  
2245 commonwealth.

2246 SECTION 153. Notwithstanding any general or special law to the contrary, to meet the  
2247 expenditures necessary in carrying out section 2C, the state treasurer shall, upon receipt of a  
2248 request by the governor, issue and sell bonds of the commonwealth in an amount to be specified  
2249 by the governor from time to time but not exceeding, in the aggregate \$900,000,000 . All bonds  
2250 issued by the commonwealth, as aforesaid, shall be designated on their face “An Act Relative to  
2251 Strengthening Massachusetts’ Economic Leadership ,” and shall be issued for a maximum term  
2252 of years, not exceeding 30 years, as the governor may recommend to the general court pursuant  
2253 to section 3 of Article LXII of the Amendments to the Constitution; provided, however, that all  
2254 such bonds shall be payable not later than June 30, 2064. All interest and payments on account of  
2255 principal on such obligations shall be payable from the General Fund. Bonds and interest thereon

2256 issued under the authority of this section shall, notwithstanding any other provision of this act, be  
2257 general obligations of the commonwealth.

2258 SECTION 154. Pursuant to section 96, a commercial electric vehicle charging station  
2259 operating in the commonwealth as of January 1, 2025, shall be required to register with the  
2260 division of standards no later than January 1, 2026.

2261 SECTION 155. Section 30 of this act; subsection (dd) of section 2 of chapter 62 as  
2262 inserted by section 108 of this act; and section 38NN of chapter 63 as inserted by section 128 of  
2263 this act shall take effect for taxable years beginning on or after January 1 of the first year  
2264 following a fiscal year which closes with a consolidated net surplus of at least \$400,000,000  
2265 pursuant to section 5C of chapter 29 of the General Laws. Annually, not later than 30 days after  
2266 the comptroller certifies the amount of the consolidated net surplus pursuant to said section 5C of  
2267 said chapter 29, the commissioner of revenue shall certify to the secretary of administration and  
2268 finance whether said section 30 of this act; said subsection (dd) of said section 2 of said chapter  
2269 62 as inserted by said section 108 of this act; and said section 38NN of said chapter 63 as  
2270 inserted by said section 128 of this act will take effect pursuant to this section; provided,  
2271 however, that no such certification by the commissioner of revenue shall be required in any year  
2272 after said section 30 of this act; said subsection (dd) of said section 2 of said chapter 62 as  
2273 inserted by said section 108 of this act; and said section 38NN of said chapter 63 as inserted by  
2274 said section 128 of this act take effect.

2275 SECTION 156. Subsection (gg) of section 2 of chapter 62 as inserted by section 108 of  
2276 this act and section 38RR of chapter 63 as inserted by section 128 of this act shall take effect for  
2277 taxable years beginning on or after January 1 of the first year following a fiscal year which



2278 closes with a consolidated net surplus of at least \$400,000,000 pursuant to section 5C of chapter  
2279 29 of the General Laws. Annually, not later than 30 days after the comptroller certifies the  
2280 amount of the consolidated net surplus pursuant to said section 5C of said chapter 29, the  
2281 commissioner of revenue shall certify to the secretary of administration and finance whether said  
2282 subsection (gg) of said section 2 of said chapter 62 as inserted by said section 108 of this act and  
2283 said section 38RR of said chapter 63 as inserted by said section 128 of this act will take effect  
2284 pursuant to this section; provided, however, that no such certification by the commissioner of  
2285 revenue shall be required in any year after said subsection (gg) of said section 2 of said chapter  
2286 62 as inserted by said section 108 of this act and said section 38RR of said chapter 63 as inserted  
2287 by said section 128 of this act take effect.

2288 SECTION 157. Section 30 is hereby repealed.

2289 SECTION 158. Subsection (dd) of section 2 of chapter 62 as inserted by section 108 of  
2290 this act and section 38NN of chapter 63 as inserted by section 128 of this act are hereby  
2291 repealed.

2292 SECTION 159. Section 157 shall take effect on January 1 of the sixth tax year following  
2293 the effective date of section 30 of this act; subsection (dd) of section 2 of chapter 62 as inserted  
2294 by section 108 of this act; and section 38NN of chapter 63 as inserted by section 128 of this act,  
2295 as determined pursuant to section 155.

2296 SECTION 160. Section 158 shall take effect on January 1 of the eleventh tax year  
2297 following the effective date of section 30 of this act; subsection (dd) of section 2 of chapter 62 as  
2298 inserted by section 108 of this act; and section 38NN of chapter 63 as inserted by section 128 of  
2299 this act, as determined pursuant to section 155.

2300 SECTION 161. Subsection (gg) of section 2 of chapter 62 as inserted by section 108 of  
2301 this act and section 38RR of chapter 63 as inserted by section 128 of this act are hereby repealed.

2302 SECTION 162. Section 161 shall take effect on January 1 of the sixth tax year following  
2303 the effective date of subsection (gg) of section 2 of chapter 62 as inserted by section 108 of this  
2304 act and section 38RR of chapter 63 as inserted by section 128 of this act, as determined pursuant  
2305 to section 156.

2306 SECTION 163. Sections 76; 102; 103; subsections (ee) and (ff) of section 2 of chapter 62  
2307 as inserted by section 108; sections 38OO, 38PP, 38QQ of chapter 63 as inserted by section 128;  
2308 and section 130 of this act shall apply to tax years beginning on or after January 1, 2024.