

HOUSE No. 4722

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, June 5, 2024.

The committee on Economic Development and Emerging Technologies, to whom was referred the Message from Her Excellency the Governor (accompanied by House, No. 4459), reports recommending that the accompanying bill (House, No. 4722) relative to strengthening Massachusetts' economic leadership, ought to pass.

For the committee,

JERALD A. PARISELLA.

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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
21 plan..... \$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 7002-1523 For grants administered by Massachusetts Technology Development
31 Corporation established in section 2 of chapter 40G of the General Laws, and doing business as
32 MassVentures; provided, that such grants shall be made on a competitive basis to Massachusetts-

33 based companies in support of agricultural biotechnology or non-therapeutic biomanufacturing
 34 technologies developed with assistance of a Small Business Innovation Research (SBIR) or
 35 Small Business Technology Transfer (STTR) grant from a federal agency, including, but not
 36 limited to, the United States Department of Energy, the United States Department of Agriculture,
 37 the United States Food and Drug Administration or the National Science
 38 Foundation.....\$5,000,000

39 7002-8003 For the Massachusetts Technology Park Corporation established by
 40 section 3 of chapter 40J for matching grants that support agricultural biotechnology or non-
 41 therapeutic biomanufacturing among private entities, institutions of higher education, non-profits
 42 and other public or quasi-public entities located in the commonwealth; provided, that grants shall
 43 be awarded and administered consistent with the strategic goals and priorities of the advanced
 44 manufacturing collaborative established by section 10B of chapter 23A; and provided further,
 45 that grants shall be awarded in a manner that promotes geographic, social and economic
 46 equity.....\$5,000,000

47 7002-8039 For the Scientific and Technology Research and Development Matching
 48 Grant Fund established in section 4G of chapter 40J of the General Laws.....\$95,000,000

49 7002-8044 For a program to be administered by the Massachusetts Development
 50 Finance Agency for site assembly, site assessment, predevelopment permitting and other
 51 predevelopment and marketing activities that enhance a site’s readiness for commercial,
 52 industrial or mixed-use development; provided, that a portion of the funds may be used to
 53 facilitate the expansion or replication of successful industrial parks and to support the
 54 revitalization of downtown centers..... \$3,000,000

55 7002-8046 For the Massachusetts Growth Capital Corporation established pursuant to
56 section 2 of chapter 40W of the General Laws for a program to provide matching grants to
57 community development financial institutions certified by the United States Treasury or
58 community development corporations certified under chapter 40H of the General Laws to enable
59 them to leverage federal or private investments for the purpose of making loans to small
60 businesses; provided, that such programs shall prioritize socially or economically disadvantaged
61 businesses, which may include, but shall not be limited to, minority-owned, women-owned,
62 veteran-owned and immigrant-owned small businesses, that have historically faced obstacles to
63 accessing capital..... \$35,000,000

64 7002-8053 For the Brownfields Redevelopment Fund established in section 29A of
65 chapter 23G of the General Laws..... \$30,000,000

66 7002-8054 For the Massachusetts Growth Capital Corporation, established in section 2
67 of chapter 40W of the General Laws to provide, in consultation with the microbusiness
68 development center within the Massachusetts office of business development, grants to low- and
69 moderate-income entrepreneurs to acquire, expand, improve or lease a facility, to purchase or
70 lease equipment or to meet other capital needs of a business with not more than 20 employees
71 and annual revenues not exceeding \$2,500,000, including alternative energy generation projects;
72 provided, that preference shall be given to businesses located in low-income or moderate-income
73 areas or socially and economically disadvantaged businesses, which shall include, but shall not
74 be limited to, minority-owned, women-owned, immigrant-owned and veteran-owned businesses;
75 and provided further, that grants shall be awarded in a manner that promotes geographic
76 equity.....\$10,000,000

77 7002-8056 For a competitive grant program administered by the office of travel and
78 tourism; provided, that funds may be used to improve facilities and destinations visited by in-
79 state and out-of-state travelers, with the goals of increasing visitation, enticing repeat visitation
80 and increasing the direct and indirect economic impacts of the tourism industry in all regions of
81 the commonwealth; provided further, that grants shall support the design, repair, renovation,
82 improvement, expansion and construction of facilities owned by municipalities or non-profit
83 entities; provided further, that in evaluating grant applications, priority shall be given to projects
84 located in state-designated cultural districts and projects that promote nature-based, agricultural
85 and other forms of rural tourism; provided further, that all grantees to improve facilities and
86 destinations visited by in-state and out-of-state travelers shall provide a match based on a
87 graduated formula determined by the Massachusetts office of travel and tourism; provided
88 further, that grant recipients shall be required to measure and report on return-on-investment data
89 after the expenditure of grant funds; provided further, that grants shall be awarded in a manner
90 that promotes geographic equity; and provided further, that a portion of the funding may be used
91 to make capital investments that support the commemoration of the 250th anniversary of the
92 founding of the United States..... \$40,000,000

93 7002-8057 For the Commonwealth Zoological Corporation established in section 2 of
94 chapter 92B of the General Laws, for costs associated with the preparation of plans, studies and
95 specifications, repairs, construction, renovations, improvements, maintenance, asset management
96 and demolition and other capital improvements including those necessary for the operation of
97 facilities operated by Zoo New England, including the Franklin Park Zoo and the Walter D.
98 Stone Memorial Zoo..... \$10,000,000

99 7002-8058 For the Massachusetts Broadband Incentive Fund established in section
100 6C of chapter 40J of the General Laws, for capital repairs and improvements to broadband
101 infrastructure owned by the Massachusetts Technology Park Corporation established by section
102 3 of chapter 40J.....\$10,000,000

103 7002-8059 For the Massachusetts Technology Park Corporation established by
104 section 3 of chapter 40J for grant programs that support collaboration among manufacturers
105 located in the commonwealth and institutions of higher education, non-profits or other public or
106 quasi-public entities; provided, that eligible grantees shall include, but not be limited to,
107 participants in the Manufacturing USA institutes, public and private academic institutions, non-
108 profits and private business entities; provided further, that grant programs funded from this item
109 shall consider the strategic goals and priorities of the advanced manufacturing collaborative
110 established by section 10B of chapter 23A; and provided further, that grants shall be awarded in
111 a manner that promotes geographic, social, racial, and economic equity.....\$99,000,000

112 7002-8061 For the MassWorks infrastructure program established by section 63 of
113 chapter 23A of the General Laws.....\$400,000,000

114 7002-8062 For a program to provide assistance to projects that will improve,
115 rehabilitate or redevelop blighted, abandoned, vacant or underutilized properties to achieve the
116 public purposes of eliminating blight, increasing housing production, supporting economic
117 development projects, increasing the number of commercial buildings accessible to persons with
118 disabilities and conserving natural resources through the targeted rehabilitation and reuse of
119 vacant and underutilized property; provided, that such assistance shall take the form of a grant or
120 a loan provided to a municipality or other public entity, a community development corporation,

121 non-profit entity or for-profit entity; provided further, that eligible uses of funding shall include,
122 but not be limited to: (i) improvements and additions to or alterations of structures and other
123 facilities necessary to comply with requirements of building codes, fire or other life safety codes
124 and regulations pertaining to accessibility for persons with disabilities, where such code or
125 regulatory compliance is required in connection with a new commercial, residential or civic use
126 of such structure or facility, and (ii) the targeted removal of existing underutilized structures or
127 facilities to create or activate publicly-accessible recreational or civic spaces; provided further,
128 that financial assistance offered pursuant to this line item may be administered by the executive
129 office through a contract with the Massachusetts Development Finance Agency established by
130 section 2 of chapter 23G; provided further, that the executive office or the Massachusetts
131 Development Finance Agency may establish additional program requirements through
132 regulations or policy guidelines; provided further, that funding shall be awarded on a competitive
133 basis in accordance with such program requirements; provided further, that financial assistance
134 offered pursuant to this item shall be awarded, to the extent feasible, in a manner that reflects
135 geographic and demographic diversity and social, racial, and economic equity within the
136 commonwealth; and provided further, that program funds may be used for the reasonable costs
137 of administering the program not to exceed 5 per cent of the total assistance made during the
138 fiscal year.....\$90,000,000

139 7002-8066 For a capital grant program to be administered by the executive office of
140 economic development, in consultation with the executive office of administration and finance,
141 to provide grants to support large, transformational projects to drive economic growth; provided
142 further, that such program may be known as Mass Impact.....\$250,000,000

143 7002-8068 For the rural development program established in section 66A of chapter
144 23A of the General Laws.....\$100,000,000

145 7002-8069 For a capital grant program to be administered by the executive office of
146 economic development to provide grants or other financial assistance to private businesses that
147 are constructing or expanding commercial, industrial or manufacturing facilities in the
148 commonwealth which could include, but are not limited to: (i) the construction or expansion of
149 facilities in a manner that eliminates or minimizes the use of fossil-fuel heating and cooling
150 equipment or incorporates other decarbonization measures that would not otherwise be
151 incorporated into the facility design; (ii) the integration of design features that make a facility
152 more resilient to the impacts of climate change, where such design features would not otherwise
153 be economically feasible; or (iii) capital investments that support the creation of a significant
154 number of new jobs in the commonwealth; and provided further, that the secretary of economic
155 development shall promulgate program guidelines around the administration of the program
156 which may include administering the program through a contract with the Massachusetts
157 Development Finance Authority, or other appropriate quasi-governmental
158 agency.....\$25,000,000

159 7002-8070 For a capital grant program to be administered by the Massachusetts
160 Technology Park Corporation established by chapter 40J of the General Laws, to support the
161 adoption and application of artificial intelligence capabilities to public policy problems and to
162 leverage emerging artificial intelligence technologies to advance the commonwealth’s lead in
163 technology sectors including, but not limited to, life sciences, healthcare and hospitals, financial
164 services, advanced manufacturing, robotics and education; provided, that grants shall support
165 capital expenses related to activities that leverage emerging artificial intelligence technologies to

166 advance the commonwealth’s lead in such technology sectors;; provided further, that grants shall
167 be awarded and administered consistent with the strategic goals and priorities of the AI Strategic
168 Task Force established by Executive Order No. 628; and provided further, that funds shall be
169 used to support the incubation of artificial intelligence firms, advance the adoption of artificial
170 intelligence technologies and support artificial intelligence software and hardware technology
171 development and commercialization activities.....\$100,000,000

172 7002-8072 For a competitive program of grants or other financial assistance, to be
173 administered by the Massachusetts Technology Park Corporation established by chapter 40J of
174 the General Laws, to provide infrastructure support for industry-led consortia focused on
175 advancing the commonwealth’s global leadership and growing jobs in key emerging technology
176 sectors including, but not limited to, quantum information sciences and technology, bioindustrial
177 manufacturing and non-therapeutic biomanufacturing, to include alternative proteins, which are
178 proteins created from plant-based, fermented, or cell-cultured inputs and processes to create
179 foods that share sensory characteristics that are consistent with conventional meat and dairy;
180 provided, that grants shall support the development, demonstration, deployment and
181 commercialization of technology in said key emerging technology sectors and provide funds for
182 infrastructure that support training, company incubation and acceleration, technology testing and
183 evaluation and other commercial and economic development needs.....\$75,000,000

184 7002-8074 For a competitive program of grants or other financial assistance, to be
185 administered by the Massachusetts Technology Park Corporation established by chapter 40J of
186 the General Laws, to support research and development of robotics technology, including but not
187 limited to robotics incubation, testing, training, workforce development, research and

188 development and commercialization activities; and provided, that grants may be made to non-
189 profits, public or private universities or private business entities.....\$25,000,000

190 SECTION 2A.

191 EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

192 Office of the Secretary

193 0640-0308 For the Massachusetts Cultural Facilities Fund established in section 42
194 of chapter 23G of the General Laws for the acquisition, design, construction, repair, renovation,
195 rehabilitation or other capital improvement or deferred maintenance to a cultural
196 facility.....\$50,000,000

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

207 1100-2521 For the Massachusetts Educational Financing Agency established by
208 chapter 15C of the General Laws to assist students, their parents and others responsible for

209 paying the costs of education as well as assisting institutions of higher education in supporting
210 access to affordable higher education opportunities.....\$85,000,000

211 Board of Library Commissioners

212 7000-9093 For a program of grants to cities and towns for approved public library
213 projects pursuant to sections 19G to 19J, inclusive, of chapter 78 of the General Laws; provided,
214 that grants may be awarded to municipalities submitting applications jointly or through a
215 regional planning agency..... \$150,000,000

216 SECTION 2B.

217 SECRETARY OF THE COMMONWEALTH

218 Massachusetts Historical Commission

219 0526-2013 For a grant program to units of municipal government and to private,
220 nonprofit organizations for the preservation of historic properties, landscapes and sites; provided,
221 that such funds shall be awarded in accordance with regulations promulgated by the chairman of
222 the Massachusetts historical commission..... \$8,000,000

223 SECTION 2C.

224 EXECUTIVE OFFICE OF ECONOMIC DEVELOPMENT

225 Office of the Secretary

226 7002-0026 For the Massachusetts Life Sciences Breakthrough Fund established by
227 section 6 of chapter 23I of the General Laws..... \$500,000,000

228 7002-8077 For the Clean Energy Investment Fund established by section 15 of
229 chapter 23J of the General Laws to promote jobs, economic and workforce development through
230 capital grants to companies and governmental entities for the purpose of supporting and
231 stimulating research and development, innovation, manufacturing, commercialization and
232 deployment of technologies in the commonwealth.....\$200,000,000

233 7002-8078 For the Massachusetts Offshore Wind Industry Investment Trust Fund
234 established by section 9A of chapter 23J of the General Laws to support the offshore wind
235 industry and facilitate economic development activity.....\$200,000,000

236 SECTION 3. Section 16G of chapter 6A of the General Laws, as amended by section 21
237 of chapter 7 of the Acts of 2023, is hereby further amended by striking out subsections (i) and (j)
238 and inserting in place thereof the following 2 subsections:-

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

250 programs and initiatives for the forthcoming year, and evaluation of the performance on the
251 goals, programs and initiative outlined in the preceding year's plan. Such reports shall be in a
252 form directed by the director and incorporate such performance metrics as the director shall
253 establish.

254 (j) The director shall prepare an annual report on the progress the agencies or
255 organizations reporting to the office are making towards achieving stated goals in their annual
256 plan. The annual report shall be made available to the public not later than December 31 of each
257 year and shall be published on the official website of the commonwealth and forwarded to the
258 clerks of the senate and house of representatives, the chairs of the house and senate committees
259 on ways and means and the chairs of the joint committee on economic development and
260 emerging technologies.

261 SECTION 4. Said section 16G of said chapter 6A, as so appearing, is hereby further
262 amended by striking out subsection (m), and inserting in place thereof the following subsection:-

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

267 In carrying out this requirement, the secretaries may seek the laboratory, technical,
268 education and research skills and facilities of public institutions of higher education.

269 SECTION 5. Subsection (n) of said section 16G of said chapter 6A, as so appearing, is
270 hereby further amended by striking out, in lines 246 to 248, inclusive, the second sentence.

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

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

279 SECTION 8. Subsections (c) and (d) of section 35FF of chapter 10 of the General Laws,
280 as appearing in the 2022 Official Edition, is hereby amended by striking out the words “clean
281 energy”, each time they appear, and inserting in place thereof the following word:- climatetech.

282 SECTION 9. Section 12 of chapter 22 of the General Laws, as so appearing, is hereby
283 repealed.

284 SECTION 10. Subsection (b) of section 3A of chapter 23A of the General Laws, as so
285 appearing, is hereby amended by striking out the definition of “Expansion of an existing facility”
286 and inserting in place thereof the following definition:-

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

290 SECTION 11. Said subsection (b) of said section 3A of said chapter 23A, as so
291 appearing, is hereby further amended by inserting after the definition of “Gateway municipality”
292 the following definition:-

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

296 SECTION 12. Said subsection (b) of said section 3A of said chapter 23A, as so
297 appearing, is hereby further amended by striking out the definition of “Municipal project
298 endorsement” and inserting in place thereof the following definition:-

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

305 SECTION 13. Said subsection (b) of said section 3A of said chapter 23A, as so
306 appearing, is hereby further amended by inserting after the definition of “Municipality” the
307 following definition:-

308 “Out-of-state relocation project”, the relocation of a business and permanent full-time
309 employees from outside the commonwealth to a location within the commonwealth.

310 SECTION 14. Said subsection (b) of said section 3A of said chapter 23A, as so
311 appearing, is hereby further amended by striking out the definition of “Proportion of
312 compliance” and inserting in place thereof the following definition:-

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

317 SECTION 15. Said subsection (b) of said section 3A of said chapter 23A, as so
318 appearing, is hereby further amended by striking out the definition of “Replacement of an
319 existing facility” and inserting in place thereof the following definition:-

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

324 SECTION 16. Said section 3A of said chapter 23A, as so appearing, is hereby further
325 amended by striking out, in line 113, the words “and approved by the EACC”.

326 SECTION 17. Section 3B of said chapter 23A, as most recently amended by section 66
327 of chapter 7 of the acts of 2023, is hereby amended by striking out, in lines 5 to 6, the words
328 “who shall serve as co-chairperson”.

329 SECTION 18. Said section 3B of said chapter 23A, as so appearing, is hereby further
330 amended by striking out clauses (iii) to (vii), inclusive, and inserting in place thereof following
331 clauses:-

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

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

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

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

341 SECTION 19. Subsection (c) of said section 3B of said chapter 23A, as most recently
342 amended by section 67 of chapter 7 of the acts of 2023, is hereby amended by striking out the
343 first 2 sentences and inserting in place thereof the following sentence:- The director of MOBD
344 shall be responsible for administering the EDIP in consultation with the secretary of economic
345 development and the EACC.

346 SECTION 20. Section 3C of said chapter 23A, as appearing in the 2022 Official Edition,
347 is hereby amended by striking out subsections (a) and (b) and inserting in place thereof the
348 following 2 subsections:-

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

356 (b) Upon receipt of a completed project proposal, the EACC may certify the proposed
357 project, deny certification of the proposed project or certify the proposed project with conditions.
358 In order to certify a proposed project, with or without conditions, the EACC shall make the
359 following required findings based on the project proposal and any additional investigation that
360 the EACC makes: (i) the proposed project is located or will be located within the
361 commonwealth; (ii) the proposed project qualifies as an expansion project, in-state relocation
362 project, out-of-state relocation project or retention project; (iii) the controlling business has
363 committed to maintaining new and retained jobs for a period of at least 3 years after the
364 completion of the proposed project; (iv) the proposed project appears to be economically feasible
365 and the controlling business has the financial and other means to undertake and complete the
366 proposed project; (v) the EDIP tax credits available to the controlling business pursuant to this
367 chapter are a significant factor in its decision to undertake the proposed project; and (vi) the
368 proposed project complies with all applicable statutory requirements and with any other criteria
369 that the EACC may prescribe by regulation, policy or guidance.

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

373 SECTION 21. Subsection (d) of said section 3C of said chapter 23A, as so appearing, is
374 hereby amended by striking out the last sentence.

375 SECTION 22. Section 3D of said chapter 23A, as so appearing, is hereby amended by
376 striking out, in lines 4 to 5, the words “awarded and the schedule on which those credits may be
377 claimed” and inserting in place thereof the following words:- awarded, the schedule on which
378 those credits may be claimed and the extent to which the credits are refundable,.

379 SECTION 23. Said section 3D of said chapter 23A, as so appearing, is hereby further
380 amended by striking out, in lines 25 to 29, inclusive, the words “and (vii) commitments, if any,
381 made by the controlling business to use Massachusetts firms, suppliers and vendors or to retain
382 women or minority-owned businesses during the construction of the certified project” and
383 inserting in place thereof the following words:- (vii) commitments, if any, made by the
384 controlling business to use Massachusetts firms, suppliers and vendors or to retain women or
385 minority-owned businesses during the construction of the certified project; and (viii) the
386 commitments, if any, set forth in a municipal project endorsement.

387 SECTION 24. Said section 3D of said chapter 23A, as so appearing, is hereby further
388 amended by striking out, in lines 35 to 37, inclusive, the words “and (iii) limit or restrict the right
389 of the controlling business to carry unused tax credits forward to subsequent tax years” and
390 inserting in place thereof the following words:- (iii) limit or restrict the right of the controlling

391 business to carry unused tax credits forward to subsequent tax years; and (iv) allow all or some
392 portion of the credits to be refundable.

393 SECTION 25. Said section 3D of said chapter 23A, as so appearing, is hereby further
394 amended by striking out subsection (b).

395 SECTION 26. Said chapter 23A, as so appearing, is hereby amended by striking out
396 section 3E and inserting in place thereof the following section:-

397 Section 3E. (a) Tax increment financing may be offered by a municipality in accordance
398 with section 59 of chapter 40 to the controlling business of a certified project, or to any person or
399 entity undertaking a real estate project or to any person or entity expanding a facility if the
400 municipality finds that there is a strong likelihood that any of the following will occur within the
401 area in question within a specific and reasonably proximate period of time: (i) a significant influx
402 or growth in business activity; (ii) the creation of a significant number of new jobs and not
403 merely a replacement or relocation of current jobs within the commonwealth; or (iii) a private
404 project or investment that contributes significantly to the resiliency of the local economy.

405 (b) A municipality may offer a special tax assessment to the controlling business of a
406 certified project, to a person or entity undertaking a real estate project or to a person or entity
407 proposing to retain permanent full-time jobs at a facility that otherwise would be at risk of
408 relocating outside of the commonwealth. A special tax assessment shall be set forth in a written
409 agreement between the municipality and the property owner. The agreement shall include, but
410 not be limited to, the amount of the tax reduction and the period of time over which such
411 reduction shall be in effect, which shall be for a period not less than 5 years and not to exceed 20
412 years. A special tax assessment approved by the municipality shall provide for a reduction of the

413 real property tax that otherwise would be due. The reduction shall be based upon a percentage
414 reduction in the tax that otherwise would be due on the full assessed value of the affected
415 property. The special tax assessment shall provide for tax reduction at least equal to the
416 following: (i) in the first year, the tax reduction shall be not less than 50 per cent of the tax that
417 would be due based on the full assessed value of the affected property; (ii) in the second and
418 third years, the tax reduction shall be not less than 25 per cent of the tax that would be due based
419 on the full assessed value of the affected property; and (iii) in the fourth and fifth years, the tax
420 reduction shall be not less than 5 per cent of the tax that would be due based on the full assessed
421 value of the affected property. The municipality may at its discretion provide for greater real
422 property tax reductions than those described in clauses (i) to (iii), inclusive.

423 A municipality may approve special tax assessments if it determines that: (i) the property
424 owner is either undertaking a project or otherwise making an investment that contributes to
425 economic revitalization of the municipality and significantly increases employment opportunities
426 for residents of the municipality or is retaining permanent full-time employees that otherwise
427 would be relocated to a facility outside of the commonwealth; (ii) the special tax assessment is
428 reasonably necessary to enable the owner's investment in the project or to retain the jobs that
429 otherwise would be relocated; and (iii) the total amount of local tax foregone is reasonably
430 proportionate to the public benefits resulting from the special tax assessment.

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

435 SECTION 27. Section 3F of said chapter 23A, as so appearing, is hereby amended by
436 striking out, in lines 1 to 2, the words “Not later than 2 years after the initial certification of a
437 project by the EACC, and annually thereafter, the” and inserting in place thereof the following
438 word:- The.

439 SECTION 28. Said section 3F of said chapter 23A, as so appearing, is hereby further
440 amended by striking out, in line 37, the words “with job creation requirements”.

441 SECTION 29. Said section 3F of said chapter 23A, as so appearing, is hereby further
442 amended by striking out subsections (d) and (e) and inserting in place thereof the following
443 subsections:

444 (d) Revocation of a project certification shall take effect on the first day of the tax year in
445 which the material noncompliance occurred, as determined by the EACC, and all EDIP tax
446 credits available to the controlling business shall be rescinded and any claimed tax credits
447 awarded under this chapter shall be recaptured in accordance with subsection (g) of section 6 of
448 chapter 62 and subsection (i) of section 38N of chapter 63.

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

457 SECTION 30. Said chapter 23A of the General Laws, as so appearing, is hereby further
458 amended by striking out section 3H and inserting in place thereof the following section:-

459 Section 3H. There shall be a permit regulatory office within the executive office of
460 economic development. The secretary of economic development shall appoint a person with
461 experience with permitting and business development to serve as the director of the
462 Massachusetts permit regulatory office. The director of the permit regulatory office shall: (i)
463 serve as the state permit ombudsman to new and expanding businesses; (ii) work with other state
464 agencies to expedite the process of obtaining state licenses, permits, state certificates, state
465 approvals, and other requirements of law, but not including divisions of the state secretary's
466 office; (iii) provide technical assistance to municipalities interested in streamlining local
467 permitting processes; (iv) review and approve or deny municipal priority development site
468 proposals made pursuant to chapter 43D and monitor the development of priority development
469 sites; (v) subject to appropriation, award technical assistance grants pursuant to chapter 43D; and
470 (vi) support the administration of the growth districts initiative as defined in chapter 43E. The
471 permit regulatory office shall consult with the secretary of energy and environmental affairs, the
472 secretary of housing and livable communities, and the secretary of transportation before
473 approving or denying a proposed priority development site.

474 Within the permit regulatory office there shall be a regulatory ombudsman to address
475 regulatory matters of interest to the business community. The regulatory ombudsman shall work
476 in partnership with the state permitting ombudsman to provide assistance to businesses in the
477 process of complying with state regulations and other requirements of law that affect businesses.
478 The regulatory ombudsman shall facilitate communication between individual businesses and
479 state agencies and provide periodic training to regulatory personnel in state agencies on how to

480 identify the small business impacts of regulation, how to reduce those impacts and how to
481 expedite and streamline the process or compliance.

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

485 SECTION 31. Said chapter 23A of the General Laws, as so appearing, is hereby further
486 amended by inserting after section 3L the following section:-

487 Section 3M. (a)(1) For the purposes of this section, “office” shall mean the Massachusetts
488 office of business development established in section 1, or any constituent office thereof.

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

496 (b)(1) The office, directly or through a constituent office, shall run a competitive grant
497 program to award live theater tax credits. An applicant may only be awarded a tax credit if they
498 meet the requisite criteria and qualifications for the credit as outlined in this section and
499 subsection (dd) of chapter 62 of the General Laws or section 38NN of chapter 63. The office
500 shall establish criteria for prioritization of credits, which may include anticipated economic
501 impact and other factors at the discretion of the office. The total cumulative value of the credits

502 authorized pursuant to this section and subsection (dd) of chapter 62 of the General Laws or
503 section 38NN of chapter 63 shall not exceed \$5,000,000 annually.

504 (2) An applicant for a live theater tax credit shall properly prepare, sign and submit to the
505 office an application for certification of the theater production. The application shall provide all
506 information and data the office deems necessary for the evaluation and administration of the
507 application, including, but not limited to, any information about the theater production company
508 or its related partners or presenters and a specific Massachusetts live theater or musical
509 production as well as such other information as the office, in its discretion, requires in order to
510 evaluate and prioritize applications. The eligible theater production budget shall be not less than
511 \$100,000. The maximum credit for any production shall not be more than \$5,000,000, or a lesser
512 amount as determined by the office.

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

520 (c) Upon completion of an eligible theater production for which a certification has been
521 granted, the applicant shall properly prepare, sign and submit to the office and the department of
522 revenue a cost accounting in connection with the eligible theater production. The cost accounting
523 shall contain a cost report and an accountant's certification. In computing payroll costs,

524 production and performance expenditures, and transportation expenditures for which a credit will
525 be claimed, an eligible theater production shall subtract any state funds, state loans or state
526 guaranteed loans. The office and commissioner of revenue may rely, without independent
527 investigation, upon an accountant's certification, in the form of an opinion, confirming the
528 accuracy of the information included in the cost report. If the office or the department of revenue
529 receives information that is materially inconsistent with representations made in an application,
530 the office may rescind the certification.

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

533 SECTION 32. Section 62 of said chapter 23A, as so appearing, is hereby repealed.

534 SECTION 33. Subsection (a) of section 66 of chapter 23A of the General Laws, as most
535 recently amended by section 98 of chapter 7 of the Acts of 2023, is hereby further amended by
536 striking out the last sentence and inserting in place thereof the following 2 sentences:- The
537 mission of the commission shall be to enhance the economic vitality of rural communities and to
538 advance the health and well-being of rural residents. For purposes of this section and section
539 66A, "rural community" shall mean a municipality with population density of less than 500
540 persons per square mile, or a population of less than 7,000 persons, in each case as shown in the
541 most recent U.S. decennial census.

542 SECTION 34. Said chapter 23A, as appearing in the 2022 Official Edition, is hereby
543 further amended by inserting, after said section 66, the following new section:-

544 Section 66A. (a) The executive office of economic development shall administer a rural
545 development program to promote economic opportunity and prosperity in rural communities.

546 The program shall provide financial assistance on a competitive basis to municipalities or other
547 public entities, community development corporations or non-profit entities for infrastructure
548 projects, downtown improvements and other projects that advance economic and community
549 development, stable housing markets and other priorities identified by the rural policy advisory
550 commission established in section 66.

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

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

558 SECTION 35. Subsection (a) of section 69 of chapter 23A of the General Laws, as so
559 appearing, is hereby amended by striking out, in lines 10 to 16, inclusive, the third sentence and
560 inserting in place thereof the following sentence:- For the purposes of this section, the term
561 “micro business” shall mean a business entity with: (i) a principal place of business in the
562 commonwealth; (ii) 10 or fewer full-time employees; and (iii) annual revenue of not more than
563 \$250,000.

564 SECTION 36. Section 27 of chapter 23G of the General Laws, as so appearing, is hereby
565 amended by striking out, in line 103, the words “clean and renewable energy technology” the
566 first time they appear and inserting in place thereof the following:- climatetech, as defined in
567 section 1 of chapter 23J.

568 SECTION 37. Chapter 23G of the General Laws, as so appearing, is hereby amended by
569 inserting after section 27 the following new section:-

570 Section 27A. Massachusetts climatetech loan guarantee program

571 (a) For the purposes of this section, the following terms shall have the following
572 meanings unless the context clearly requires otherwise:

573 “Climatetech” and “climatetech company” shall have the same meanings as defined in
574 section 1 of chapter 23J.

575 “Fund”, the Emerging Technology Fund established pursuant to section 27.

576 (b) There is hereby established within the agency the Massachusetts climatetech loan
577 guarantee program to expand access to private capital for expenses including, but not limited to,
578 equipment, facilities and operations by providing eligible companies with loan guarantees and, in
579 coordination with the Massachusetts clean energy technology center established by section 2 of
580 chapter 23J, information and technical assistance related to available capital; provided, however,
581 that an eligible company shall be a climatetech company located or primarily operating in the
582 commonwealth.

583 (c) The agency shall utilize the fund, other than as permitted in section 27, solely to
584 guarantee loans related to a permissible purpose as defined hereinafter, and to make extensions
585 of the same, made pursuant to the provisions of this section and detailed regulations adopted by
586 the board; provided, however, that the agency shall make no such reservation, encumbrance, or
587 disbursement from the fund unless and until said regulations have been reviewed and approved
588 in writing by the secretary of economic development; and provided further, that a permissible

589 loan use purpose shall include, but not be limited to: (i) start-up costs; (ii) the purchase or
590 deployment of equipment; (iii) new construction; (iv) inventory; (v) working capital; (vi) export
591 financing; (vii) franchise fees; (viii) business expansion; or (ix) gap financing. Any
592 determination to guarantee loans or to make an extension of the same pursuant to this section
593 shall be made by the board.

594 (d) The agency may charge fees to defray the operating expenses of the climatetech loan
595 guarantee program. The amount of the fees shall be determined by the board.

596 (e) Loan guarantees shall be secured by no less than a 30 per cent reserve in said fund.
597 The board may elect to require a higher reserve. The regulations adopted by the board as
598 provided in subsection (c) shall include, but not be limited to, provisions regarding the terms and
599 limits for loan guarantees to be secured by the fund; provided, however, that in no instance shall
600 a loan guarantee secured by the fund exceed the lower of the following: (i) 80 per cent of the
601 required financing; or (ii) \$2,000,000.

602 (f) The agency shall make no affirmative determination to guarantee any loan or any
603 extension of the same to be secured by the fund unless and until the board has made the
604 following findings of fact, to be incorporated in the formal records of its proceedings:

605 (i) that borrowers have a minimum equity interest in the business as determined by the
606 board;

607 (ii) that the proposed loan guarantees will be extended to climatetech companies which
608 have their principal place of business in the commonwealth;

609 (iii) that there exists adequate collateral or security agreements to ensure the full
610 repayment of loan guarantees extended under this chapter and to assist in evaluating the
611 program;

612 (iv) that, to the extent possible, said loan guarantee is such that a definite benefit to the
613 economy of the commonwealth may reasonably be expected therefrom; and

614 (v) that financing assistance secured by the fund shall only be extended under the
615 following circumstances:

616 (A) as part of a governmental match which may be required to secure participation of
617 eligible climatetech companies in federal, state or private financing programs; or

618 (B) if adequate financing assistance is not readily available from public or private sources
619 in a timely manner.

620 (g) Nothing contained in this section shall be deemed to be a pledge of the credit of the
621 commonwealth.

622 SECTION 38. Chapter 23I of the General Laws, as so appearing, is hereby amended by
623 striking out section 1 and inserting in place thereof the following section:-

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

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

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

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

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

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

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

646 (7) it is imperative for the purposes of the commonwealth's competitiveness to invest in
647 life sciences research, biotechnology, nanotechnology, bio-security, and health-related artificial
648 intelligence to leverage revenues and to encourage cooperation and innovation among public and
649 private institutions involved in life sciences research and related applications;

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

653 (9) the Massachusetts Life Sciences Center is intended to: (i) promote the best available
654 research in life sciences disciplines through diverse institutions and to build upon existing
655 strengths in the area of biosciences in order to spread the economic benefits across the
656 commonwealth; and (ii) foster improved health care outcomes in the commonwealth and the
657 world; and

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

661 SECTION 39. Section 2 of said chapter 23I, as so appearing, is hereby amended by
662 inserting after the definition of “equity investment” the following definition:-

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

666 SECTION 40. Said section 2 of said chapter 23I, as so appearing, is hereby further
667 amended by striking out the definition of “Life sciences” and inserting in place thereof the
668 following definition:-

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

671 including, but not limited to, agricultural biotechnology, biogenerics, bioinformatics, biomedical
672 engineering, biopharmaceuticals, biotechnology, biosecurity, life sciences-related artificial
673 intelligence, chemical synthesis, chemistry technology, diagnostics, genomics, image analysis,
674 marine biology, marine technology, medical technology, medical devices, nanotechnology,
675 natural product pharmaceuticals, proteomics, regenerative and preventative medicine, RNA
676 interference, stem cell research and veterinary science.

677 SECTION 41. Section 3 of said chapter 23I, as so appearing, is hereby amended by
678 striking out subsection (b) and inserting in place thereof the following subsection:-

679 (b) The center shall be governed and its corporate powers exercised by a board of
680 directors consisting of 9 directors: 1 of whom shall be the secretary of administration and finance
681 or their designee; 1 of whom shall be the secretary of economic development or their designee; 1
682 of whom shall be the president of the University of Massachusetts or their designee; and 6 of
683 whom shall be appointed by the governor: 1 of whom shall be a chief executive officer of a
684 Massachusetts-based life sciences corporation that is a member of the board of directors of the
685 Massachusetts Biotechnology Council; 1 of whom shall be a researcher involved in the
686 commercialization of biotechnology, pharmaceuticals, medical technology or medical diagnostic
687 products; 1 of whom shall have significant experience in the medical device sector and be a
688 member of the Massachusetts Medical Device Industry Council board of directors; 1 of whom
689 shall have significant experience in the health equity subsector of the life sciences sector; 1 of
690 whom shall have significant experience in the digital health subsector of the life sciences sector;
691 and 1 of whom shall be a member of the board of the Massachusetts Health and Hospital
692 Association.

693 Each appointed member shall serve a term of 5 years, except that in making their initial
694 appointments, the governor shall appoint 1 director to serve for a term of 1 year, 1 director to
695 serve for a term of 2 years, 1 director to serve for a term of 3 years and 1 director to serve for a
696 term of 4 years. The secretary of the executive office of administration and finance and the
697 secretary of the executive office of economic development, or their designees, shall serve as co-
698 chairs of the board. Any person appointed to fill a vacancy in the office of an appointed director
699 of the board shall be appointed in a like manner and shall serve for only the unexpired term of
700 such director. Any director shall be eligible for reappointment. Any director may be removed
701 from their appointment by the governor for cause.

702 SECTION 42. Said section 3 of said chapter 23I, as so appearing, is hereby further
703 amended by striking out, in line 38, the word “Four” and inserting in place thereof the following
704 word:- Six

705 SECTION 43. Said section 3 of said chapter 23I, as so appearing, is hereby further
706 amended by inserting after the word “center”, in line 71, the following words:- , unless the
707 president, in their discretion, elects to appoint and employ a chief administrative and operational
708 officer.

709 SECTION 44. Clause (9) of subsection (a) of section 4 of said chapter 23I, as so
710 appearing, is hereby amended by striking out, in line 64, the word “Investment” and inserting in
711 place thereof the following word:- Breakthrough.

712 SECTION 45. Said subsection (a) of said section 4 of said chapter 23I, as so appearing, is
713 hereby amended by inserting, after clause (23), the following clause:-

714 (23A) to disburse, appropriate, grant, loan or allocate bond proceeds to institutions of
715 higher education, nonprofit organizations, other public or quasi-public entities in the
716 commonwealth and certified life sciences companies; provided, that eligible grantees shall
717 include private businesses; provided further, that grants shall be awarded and administered
718 consistent with the strategic goals and priorities of the center; provided further, that grants made
719 for the purchase of equipment to be owned by, leased to or located within the premises of a
720 private businesses shall be made in support of a partnership with an institution of higher
721 education or nonprofit corporation with a mission of supporting the life sciences in the
722 commonwealth; provided further, that a private university or business entity shall not be eligible
723 for a grant unless the center has made a finding that a grant to such university or entity will result
724 in a significant public benefit and the private benefit is incidental to a legitimate public purpose;
725 and provided further, that grants shall be awarded in a manner that promotes geographic, social,
726 racial and economic equity;.

727 SECTION 46. Clause (29) of said subsection (a) of said section 4 of said chapter 23I, as
728 so appearing, is hereby further amended by striking out, in line 159, the word “Investment” and
729 inserting in place thereof the following word:- Breakthrough.

730 SECTION 47. Said subsection (a) of said section 4 of said chapter 23I, as so appearing, is
731 hereby further amended by striking out clauses (31) and (32) and inserting in place thereof the
732 following 3 clauses:-

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

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

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

739 SECTION 48. Subsection (c) of section 5 of said chapter 23I, as so appearing, is hereby
740 amended by striking out, in line 64, the word “Investment” and inserting in place thereof the
741 following word:- Breakthrough.

742 SECTION 49. Subsection (d) of said section 5 of said chapter 23I, as so appearing, is
743 hereby further amended by striking out, in line 92, the figure “\$30,000,000” and inserting in
744 place thereof the following figure:- \$50,000,000.

745 SECTION 50. Clause (1) of subsection (e) of said section 5 of said chapter 23I, as so
746 appearing, is hereby amended by striking out, in line 107, the figure “5” and inserting in place
747 thereof the following figure:- 3.

748 SECTION 51. Clause (2) of said subsection (e) of said section 5 of said chapter 23I, as so
749 appearing, is hereby further amended by striking out, in line 120, the word “shall” and inserting
750 in place thereof the following word:- may.

751 SECTION 52. Said chapter 23I, as so appearing, is hereby further amended by striking
752 out section 6 and inserting in place thereof the following section:-

753 Section 6. (a) There shall be established and placed within the center a fund to be known
754 as the Massachusetts Life Sciences Breakthrough Fund, hereinafter in this section referred to as
755 the fund, to finance the activities of the center. The fund shall be credited with (i) any

756 appropriations or other monies authorized by the general court and specifically designated to be
757 credited thereto; (ii) additional funds subject to the direction and control of the center; (iii)
758 pension funds; (iv) federal grants or loans; (v) royalties or private investment capital which may
759 properly be applied in furtherance of the objectives of the fund; (iv) any proceeds from the sale
760 of qualified investments secured or held by the fund; (v) fees and charges imposed relative to the
761 making of qualified investments as defined by the center, secured or held by the fund; and (vi)
762 any other monies which may be available to the center for the purposes of the fund from any
763 other source or sources. Any monies deposited in the fund and shall be available to the center for
764 the purposes described in this section, without further appropriation. All available monies in the
765 fund that are unexpended at the end of each fiscal year shall not revert to the General Fund and
766 shall be made available for expenditure in the subsequent fiscal year.

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

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

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

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

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

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

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

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

790 (2) to make targeted investments, including research funding, proof of concept funding
791 and funding for the development of devices, drugs, or therapeutics and to promote manufacturing
792 activities for new or existing advanced technologies and life sciences research; provided, that
793 funding provided for the purchase of equipment to be owned by, leased to or located within the
794 premises of a private businesses shall be made in support of a partnership with an institution of
795 higher education or nonprofit corporation with a mission of supporting the life sciences in the
796 commonwealth; provided further, that a private university or business entity shall not be eligible
797 for funding unless the center has made a finding that such funding will result in a significant
798 public benefit and the private benefit is incidental to a legitimate public purpose; and provided

799 further, that grants shall be awarded in a manner that promotes geographic, social, racial and
800 economic equity.

801 (3) to make matching grants to colleges, universities, independent research institutions,
802 nonprofit entities, public instrumentalities, companies and other entities in connection with
803 support from the federal government, industry and other grant-funding sources related to the
804 expansion of research and development and to increase and strengthen economic development,
805 employment opportunities and commercial and industrial sectors in the field of life sciences;

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

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

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

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

818 (8) to make qualified grants to certified life sciences companies for site remediation,
819 preparation and ancillary infrastructure improvement projects.

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

822 (1) international trade initiatives;

823 (2) qualified grants and equity investments to further workforce development and
824 education in the life sciences and to promote a diverse life sciences workforce in the
825 commonwealth;

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

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

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

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

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

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

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

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

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

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

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

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

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

863

864 (vi) a reasonable effort has been made to find a professional investor to invest in the
865 enterprise and such effort was unsuccessful.

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

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

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

871 (3) the securities to be purchased are qualified securities;

872 (4) the center finds that there is a reasonable possibility that the center will, at a
873 minimum, recoup its initial investment;

874 (5) binding commitments have been made to the center by the enterprise for adequate
875 reporting of financial data to the center, which shall include a requirement for an annual or other
876 periodic audit of the books of the enterprise, and for such control on the part of the center as the
877 board shall consider prudent over the management of the enterprise, to protect the investment of
878 the center including the board's right to access, without limitation, financial and other records of
879 the enterprise;

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

883 (i) the appropriateness of the project;

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

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

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

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

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

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

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

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

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

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

902 (iv) a description of the contractual or other legal remedies available to the center upon
903 non-performance of the contract or other document executing the transaction by the recipient
904 including, but not limited to, any provisions for restitution or reimbursement of the funds
905 granted, loaned or otherwise invested in or with the recipient; and

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

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

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

916 Said rules shall establish the terms, procedures, standards and conditions which the center
917 shall employ to identify qualified applications, process applications, make investment
918 determinations, safeguard the fund, advance the objective of increasing employment
919 opportunities, oversee the progress of qualified investments and secure the participation of other
920 public instrumentalities, private institutions or the federal government in such qualified
921 investments. Said rules shall provide for negotiated intellectual property agreements between the

922 center and a qualified investment recipient which shall include the terms and conditions by
923 which the fund's support may be reduced or withdrawn.

924 (f) The center may solicit investments by private institutions or investors in the activities
925 of the fund and may reach agreements with such private institutions or investors regarding the
926 terms of any such investments including, but not limited to, the rights of such investors to
927 participate in the income or appropriation of the fund. To further the objective of securing
928 investments by private institutions or investors in the activities of the fund pursuant to the
929 preceding sentence, the center may develop a proposal creating a separate investment entity
930 which shall permit the commingling of the fund's resources with the maximum participation by
931 such private institutions or investors in a manner consistent with the public purpose of the fund
932 and under the terms and conditions established to protect and preserve the assets of the fund.

933 (g) Copies of the approved rules, and any modifications thereto, shall be submitted to the
934 clerks of the house of representatives and the senate, who shall forward the same to the chairs of
935 the house and senate committees on ways and means and the chairs of the joint committee on
936 economic development and emerging technologies.

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

942 (i) The center shall not make expenditure from or commitment of the assets of the fund
943 including, but not limited to, the making of qualified investments secured by the fund, if

944 following the making of said qualified investment, the amount of the fund shall be less than the
945 minimum requirement established by the board.

946 SECTION 53. Subsection (a) of section 7 of said chapter 23I, as so appearing, is hereby
947 amended by adding the following sentence:- The center may in its discretion transfer funds from
948 the Life Sciences Breakthrough Fund established under section 6 to the Dr. Craig C. Mello Small
949 Business Equity Investment Fund to advance the purposes of this section.

950 SECTION 54. Subsection (a) of section 8 of said chapter 23I, as so appearing, is hereby
951 amended by adding the following sentence:- The center may in its discretion transfer funds from
952 the Life Sciences Breakthrough Fund established under section 6 to the Dr. Judah Folkman
953 Higher Education Grant Fund to advance the purposes of this section.

954 SECTION 55. Sections 9 and 10 of chapter 23I of the General Laws are hereby repealed.

955 SECTION 56. Section 12 of said chapter 23I is hereby repealed.

956 SECTION 57. Section 15 of said chapter 23I, as appearing in the 2022 Official Edition,
957 is hereby amended by striking out, in line 18, the words “October 1” and inserting in place
958 thereof the following words:- December 31.

959 SECTION 58. Section 1 of chapter 23J of the General Laws, as so appearing, is hereby
960 amended by inserting after the definition of “Clean energy research” the following 3 definitions:-

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

964 “Climatetech company”, a business corporation, partnership, firm, unincorporated
965 association or other entity engaged in research, development, innovation, manufacturing,
966 deployment or commercialization of climatetech technologies in the commonwealth and any
967 affiliate thereof, which is, or the members of which are, subject to taxation under chapter 62, 63,
968 64H or 64I.

969 “Climatetech research”, clean energy research, advanced and applied research in new
970 climatetech technologies.

971 SECTION 59. Subsection (a) of section 2 of said chapter 23J, as so appearing, is hereby
972 amended by striking out, in the third paragraph, the words “clean energy”, each time they appear,
973 and inserting in place thereof the following word:- climatetech.

974 SECTION 60. Said subsection (a) of said section 2 of said chapter 23J, as so appearing, is
975 hereby further amended by striking out, in line 32, the word “clean” and inserting in place
976 thereof the following word:- climatetech.

977 SECTION 61. Subsections (b) and (e) of said section 2 of said chapter 23J, as so
978 appearing, are hereby amended by striking out the words “clean energy”, each time they appear,
979 and inserting in place thereof the following word:- climatetech.

980 SECTION 62. Subsection (a) of section 3 of said chapter 23J, as so appearing, is hereby
981 amended by striking out the words “clean energy”, each time they appear, and inserting in place
982 thereof the following word:- climatetech.

983 SECTION 63. Section 5 of said chapter 23J, as so appearing, is hereby amended by
984 striking out the words “clean energy”, each time they appear, and inserting in place thereof the
985 following word:- climatetech.

986 SECTION 64. Section 7 of said chapter 23J, as so appearing, is hereby amended by
987 striking out the words “clean energy”, each time they appear, and inserting in place thereof the
988 following word:- climatetech.

989 SECTION 65. Section 8 of said chapter 23J, as so appearing, is hereby amended by
990 striking out the words “clean energy”, each time they appear, and inserting in place thereof the
991 following word:- climatetech.

992 SECTION 66. Subsections (b) and (c) of section 9 of said chapter 23J, as so appearing,
993 are hereby amended by inserting after the words “renewable energy”, each time they appear, the
994 following words:- and climatetech.

995 SECTION 67. Said subsection (c) of said section 9 of said chapter 23J, as so appearing, is
996 hereby further amended by inserting after the words “clean energy”, each time they appear, the
997 following words:- and climatetech.

998 SECTION 68. Subsection (d) of said section 9 of said chapter 23J, as so appearing, is
999 hereby amended by striking out, in lines 78 to 87, clauses (i) through (v), inclusive, and inserting
1000 in place thereof the following clauses:-

1001 (i) the growth of the renewable energy-provider and climatetech industry; (ii) the use of
1002 renewable energy by electricity customers in the commonwealth; (iii) public education and
1003 training regarding renewable energy and climatetech including, but not limited to, promoting

1004 programs and investments that lead to pathways toward economic self-sufficiency for low- and
1005 moderate-income individuals and communities in the clean energy and climatetech industry; (iv)
1006 product and market development; (v) pilot and demonstration projects and other activities
1007 designed to increase the use and affordability of renewable energy and climatetech resources by
1008 and for consumers in the commonwealth;

1009 SECTION 69. Subsection (e) of said section 9 of said chapter 23J, as so appearing, is
1010 hereby amended by inserting after the words “renewable energy”, each time they appear, the
1011 following words:- and climatetech.

1012 SECTION 70. Subsection (f) of said section 9 of said chapter 23J, as so appearing, is
1013 hereby amended by striking out, in line 123, the word “projects.” and inserting in place thereof
1014 the following words:- projects; provided, that climatetech technologies eligible for assistance
1015 shall be consistent with the definition of climatetech provided in Section 1 of this chapter.

1016 SECTION 71. Said subsection (f) of said section 9 of said chapter 23J, as so appearing, is
1017 hereby further amended by inserting, in line 134, after the words “renewable energy”, the
1018 following words:- and climatetech.

1019 SECTION 72. Clause (2) of subsection (b) of section 9A of said chapter 23J, as so
1020 appearing, is hereby amended by striking out, in line 24, the words “clean energy” and inserting
1021 in place thereof the following word:- climatetech.

1022 SECTION 73. Said subsection (b) of said section 9A of said chapter 23J, as so
1023 appearing, is hereby amended by striking out clause (12), and inserting in place thereof the
1024 following 3 clauses:-

1025 (12) promote jobs, economic and workforce development through capital grants to
1026 companies and governmental entities for the purpose of supporting and stimulating research, and
1027 development, innovation, manufacturing, commercialization and deployment of offshore wind in
1028 the commonwealth;

1029 (13) provide for the necessary and reasonable administrative and personnel costs of the
1030 center or of the executive office of energy and environmental affairs related to administering the
1031 fund; and

1032 (14) otherwise further the public purposes set forth in this section.

1033 SECTION 74. Subsection (e) of said section 9A of said chapter 23J, as so appearing, is
1034 hereby amended by inserting, in line 132, after the word “energy” the following words:- ,
1035 climatetech,.

1036 SECTION 75. Section 10 of said chapter 23J, as so appearing, is hereby amended by
1037 striking out the words “clean energy”, each time they appear, and inserting in place thereof the
1038 following word:- climatetech.

1039 SECTION 76. Section 13 of said chapter 23J, as so appearing, is hereby amended by
1040 striking out the words “clean energy”, each time they appear, and inserting in place thereof the
1041 following word:- climatetech.

1042 SECTION 77. Section 15 of said chapter 23J, as so appearing, is hereby amended by
1043 striking out the words “clean energy”, each time they appear, and inserting in place thereof the
1044 following word:- climatetech.

1045 SECTION 78. Subsection (b) of section 15 of said chapter 23J, as so appearing, is hereby
1046 amended by striking out, in lines 47 to 50, inclusive, the words “and (x) providing for the
1047 necessary and reasonable administrative and personnel costs of the center or of the executive
1048 office of energy and environmental affairs related to administering the fund”, and inserting in
1049 place thereof the following 2 clauses:-

1050 (x) promoting jobs, economic and workforce development through capital grants to
1051 companies and governmental entities for the purpose of supporting and stimulating research, and
1052 development, innovation, manufacturing, commercialization and deployment of climatetech
1053 technologies in the commonwealth; and

1054 (xi) providing for the necessary and reasonable administrative and personnel costs of the
1055 center or of the executive office of energy and environmental affairs related to administering the
1056 fund.

1057 SECTION 79. Said chapter 23J, as so appearing, is hereby further amended by adding the
1058 following section:-

1059 Section 16. (a) There shall be established and placed within the center a Massachusetts
1060 climatetech industry tax incentive program that shall be administered by the center. The purpose
1061 of the program shall be to develop and expand climatetech industry-related employment
1062 opportunities in the commonwealth and to promote climatetech related economic development in
1063 the commonwealth by supporting and stimulating research, development, innovation,
1064 manufacturing and deployment in the climatetech sector. Certified climatetech companies shall
1065 be eligible for participation in the program.

1066 (b) The center may, upon a majority vote of the board, certify a climatetech company as a
1067 climatetech company upon: (i) the timely receipt, as determined by the center, of a certification
1068 proposal supported by independently verifiable information, signed under the pains and penalties
1069 of perjury by a person expressly authorized to contract on behalf of the climatetech company and
1070 shall include, but not be limited to, an estimate of the projected new state revenue the climatetech
1071 company expects to generate during the period for which the company seeks certification,
1072 together with a plan that shall include, but not be limited to: (1) precise goals and objectives, by
1073 which the climatetech company proposes to achieve the projected new state revenue; (2) an
1074 estimate of the number of permanent full-time employees to be hired or retained; (3) an estimate
1075 of the year in which the company expects to hire or retain the employees; (4) an estimate of the
1076 projected average salaries of said employees; (5) an estimate of the projected taxable income
1077 pursuant to chapter 62 generated by said employees; (6) an estimate of the methods by which the
1078 company shall obtain new employees and pursue a diverse workforce; and (7) if applicable, an
1079 estimate of the company's planned capital investment in the commonwealth; and (ii) findings
1080 made by the center, based on the certification proposal, documents submitted therewith and any
1081 additional investigation by the center that shall be incorporated in its approval, that: (1) the
1082 climatetech company is likely to contribute substantially to research, development, innovation,
1083 manufacturing, commercialization or deployment of climatetech in the commonwealth; (2) the
1084 climatetech company has a substantial likelihood of meeting all statutory requirements and any
1085 other criteria that the center may prescribe including, but not limited to, criteria in the following
1086 areas: (A) leveraging additional funding or attracting additional resources to the commonwealth;
1087 (B) increasing research, development, innovation, manufacturing, commercialization or
1088 deployment of climate technologies within the commonwealth; and (C) creating employment in

1089 the commonwealth; and (3) the climatetech company has a substantial likelihood of meeting its
1090 state revenue, employment growth and applicable capital investment projections, as specified in
1091 the certification proposal, over the period for which it receives benefits.

1092 (c)(1) Certification granted pursuant to subsection (b) shall be valid for 5 years starting
1093 with the tax year in which certification is granted. Each certified climatetech company shall file
1094 an annual report with the center certifying whether it has met the specific targets established in
1095 the proposal pursuant to clause (i) of subsection (b) and, if not, detailing its progress towards
1096 those targets.

1097 (2) The certification of a climatetech company may be revoked by the center after an
1098 investigation by the center and a determination that the climatetech company is in material
1099 noncompliance with its certification proposal; provided, however, that the center shall review
1100 said certified climatetech company at least annually. Revocation shall take effect on the first day
1101 of the tax year in which the center determines the certified climatetech company to be in material
1102 noncompliance. The commissioner of revenue shall, as of the effective date of the revocation,
1103 disallow any credits allowed by the original certification of tax benefits under this section. The
1104 commissioner of revenue shall issue regulations to establish a process to recapture the value of
1105 any credits allowed by the certification under this section. For the purposes of this paragraph,
1106 “material noncompliance” shall mean the failure of a certified climatetech company to
1107 substantially achieve the new state revenue, job growth and capital investment projections set
1108 forth in its certification proposal or any other act, omission or misrepresentation by the certified
1109 climatetech company that frustrates the public purpose of the Massachusetts climatetech industry
1110 tax incentive program.

1111 (3) Nothing in this subsection shall limit any legal remedies available to the
1112 commonwealth against any certified climatetech company.

1113 (d) The center, in consultation with the department of revenue, may annually authorize
1114 incentives, including those established in subsections (ee) and (ff) of section 6 of chapter 62,
1115 subsection (j) of section 38M of chapter 63, section 38OO of said chapter 63, section 38PP of
1116 said chapter 63, section 38QQ of said chapter 63, the second paragraph of subsection (c) of
1117 section 42B of said chapter 63 and subsection (yy) of section 6 of chapter 64H that shall not
1118 exceed \$30,000,000 annually. The center, in consultation with the department of revenue, may
1119 limit the incentives to a specific dollar amount or time duration or in any other manner deemed
1120 appropriate by the department of revenue; provided, however, that the department of revenue
1121 shall only allocate the incentives among certified climatetech companies.

1122 The center, in consultation with the department of revenue, shall provide an estimate to
1123 the secretary of administration and finance of the tax cost of extending benefits to a proposed
1124 project before certification, as approved by the commissioner of revenue, based on reasonable
1125 projections of project activities and costs. Tax incentives shall not be available to a certified
1126 climatetech company unless expressly granted by the secretary of administration and finance in
1127 writing.

1128 SECTION 80. Section 6 of chapter 23N of the General Laws, as so appearing, is hereby
1129 amended by striking out subsection (i) and inserting in place thereof the following subsection:-

1130 (i) Applications for operator licenses are public records under section 10 of chapter 66;
1131 provided, however, that trade secrets, competitively sensitive information or other proprietary
1132 information provided in the course of an application to the commission under this chapter, the

1133 disclosure of which would place the applicant or licensee at a competitive disadvantage, may be
1134 withheld from disclosure under said section 10 of said chapter 66 at the commission's discretion.

1135 SECTION 81. Section 17 of said chapter 23N of the General Laws, as so appearing, is
1136 hereby amended in paragraph (2) by striking the figure "17.5" and inserting in place thereof the
1137 following:- "16.5".

1138 SECTION 82. Said section 17 of said chapter 23N, as so appearing, is hereby further
1139 amended in paragraph (3) by striking the figure "27.5" and inserting in place thereof the
1140 following:- "25.5".

1141 SECTION 83. Said section 17 of said chapter 23N, as so appearing, is hereby further
1142 amended in paragraph (4) by striking the figure "1" and inserting in place thereof the following:-
1143 "4".

1144 SECTION 84. Section 18 of said chapter 23N, as most recently amended by section 137
1145 of chapter 7 of the acts of 2023, is hereby further amended by striking out subsection (b) and
1146 inserting in place thereof the following subsection:-

1147 (b) The fund shall be administered by the secretary of economic development. Money in
1148 the fund shall be competitively granted pursuant to existing workforce development programs
1149 that develop and strengthen workforce opportunities for low-income communities or vulnerable
1150 youth and young adults in the commonwealth, including providing opportunities and strategies to
1151 promote stable employment and wage growth, or competitively granted to eligible recipients
1152 described in subsection (c).

1153 SECTION 85. Section 18 of said chapter 23N is hereby amended by striking out clause
1154 (c), and inserting in place thereof the following clause:-

1155 (c) Eligible grant recipients shall provide opportunities which: (i) target at risk youth,
1156 including resources to empower youth to succeed in the workforce; (ii) provide job skills
1157 trainings, including programs offering trainings in multiple languages and areas for development,
1158 including education and hands on skills; (iii) provide job skills trainings, including education and
1159 hands on skills for individuals with intellectual, developmental, or physical disabilities; (iv)
1160 promote adult literacy, including strategies to master reading and writing and providing digital
1161 formats to increase accessibility; (v) provide English language learning programs to promote
1162 access to the workforce; or (vi) facilitate work permits, professional credentialing or other
1163 workforce opportunities for non-citizens permanently residing under color of law or otherwise
1164 lawfully present in the commonwealth. The secretary of economic development shall establish
1165 criteria to evaluate applications for the grant program; provided, that the criteria shall include,
1166 but shall not be limited to, at risk populations; provided further, that preference shall be given to
1167 eligible grant recipients providing opportunities for individuals who meet at least 2 of the
1168 following: (i) is under 30 years of age; (ii) is a victim of violence; (iii) is over 18 years of age
1169 and does not have a high school diploma; (iv) has been convicted of a felony; (v) has been
1170 unemployed or has had a family income below 250 per cent of the federal poverty level for not
1171 less than 6 months; (vi) lives in a census tract where over 20 per cent of the populations fall
1172 below the federal poverty line; (vii) is an immigrant, refugee or person of color; or (viii) is an
1173 individual with an intellectual, developmental, or physical disability.

1174 SECTION 86. Section 19 of said chapter 23N, as amended by section 13 of chapter 2 of
1175 the Acts of 2023, is hereby further amended by striking out, in line 58, the word “and” the
1176 second time it appears.

1177 SECTION 87. Said section 19 of said chapter 23N, as so appearing, is hereby further
1178 amended in paragraph (3) by inserting at the end thereof the following:-

1179 “; and

1180 (4) For a transfer to the State Athletic Commission Fund established pursuant to section
1181 2AAAA of chapter 29 for the purpose of rebalancing any lost revenue from licensing fees
1182 waived in accordance with section 24 of chapter 23O”.

1183 SECTION 88. The General Laws, as appearing in the 2022 Official Edition, are hereby
1184 amended by inserting after chapter 23N the following new chapter:-

1185 Chapter 23O. The Massachusetts State Athletic Commission

1186 Section 1. Definitions.

1187 As used in this chapter, the following words shall have the following meanings unless the
1188 context clearly requires otherwise:

1189 “Affiliate”, a person who directly or indirectly controls, or is controlled by, or is under
1190 common control with, a specified person.

1191 “Boxing”, the art of attack and defense with gloved fists practiced as a sport limited to
1192 legal blows above the waist and on the front or sides of the opponent.

1193 “Business”, a corporation, sole proprietorship, partnership, limited liability company or
1194 any other organization formed for the purpose of carrying on a commercial enterprise.

1195 “Chair”, the chair of the commission.

1196 “Combat sports background”, a minimum of 10 years of documented experience in
1197 professional unarmed combative sports including, but not limited to: (i) a professional
1198 combatant, (ii) a licensed promoter, (iii) a licensed manager, (iv) a licensed referee, (v) a
1199 licensed judge or (vi) regulator.

1200 “Commission”, the Massachusetts state athletic commission established in section 2.

1201 “Executive director”, the executive director of the Massachusetts state athletic
1202 commission.

1203 “Kickboxing”, a form of competition in which a person delivers blows with any part of
1204 the arm below the shoulder, including the hand and any part of the leg below the hip, including
1205 the foot.

1206 “Mixed martial arts”, any form of unarmed combat involving the use of a combination of
1207 techniques including, but not limited to, grappling, kicking and striking, commonly associated
1208 with boxing, kickboxing, wrestling and various disciplines of the martial arts including, but not
1209 limited to, karate, kung fu, tae kwon-do, Jiu-Jitsu or any combination thereof.

1210 “Person”, an individual, corporation, association, operation, firm, partnership, trust or
1211 other form of business association.

1212 “Toughman”, a boxing or unarmed combative sporting match or exhibition in which
1213 combatants do not qualify for licensure by the commission as a professional combatant or for
1214 amateur status by a commission-approved amateur organization.

1215 “Unarmed combative sport”, any form of competition in which a blow is usually struck
1216 which may reasonably be expected to inflict injury and no weapon is used; provided, however,
1217 that “unarmed combative sport” shall not include professional wrestling.

1218 “Youth sport”, any organized physical activity or athletic or sporting event in which the
1219 team or contestants are predominantly under the age of 18; provided, however, that “youth
1220 sports” shall not include, for the purposes of this chapter, any athletic or sporting event subject to
1221 the rules and regulations promulgated by the Massachusetts Interscholastic Athletic Association,
1222 Middle Level Athletic Committee of the Massachusetts School Administrators Association,
1223 National Collegiate Athletic Association or other governing body as determined by the
1224 commission.

1225 “Youth sports background”, expertise in general athletics and youth sports; provided,
1226 however, that relevant experience may include, but not be limited to: (i) a prior role as athletic
1227 director in an educational setting or as program director of a youth sports program, or (ii)
1228 significant academic study in physical education or youth development.

1229 As described in the specific provisions of the act, whether referring to a professional or
1230 amateur contest or match, the terms “contest” and “match” are synonymous, may be used
1231 interchangeably, include boxing, kickboxing and martial arts exhibitions, and mean a fight,
1232 prizefight, boxing contest, pugilistic contest, kickboxing contest, martial arts contest or sparring
1233 match, between two or more persons, where full contact is used or intended that may result or is

1234 intended to result in physical harm to the opponent. An amateur contest or match includes a
1235 contest or match where full contact is used, even if unintentionally, but does not include light
1236 contact karate, tae kwon do, judo or any other light contact martial arts as approved by the
1237 commission and recognized by the International Olympic Committee as an Olympic sport.

1238 Section 2. Massachusetts state athletic commission; duty, qualification, term and
1239 compensation of commissioners; divisions; executive leadership.

1240 (a) There shall be a Massachusetts state athletic commission which shall consist of 5
1241 commissioners to be appointed by the governor, at least 1 of whom shall have a combat sports
1242 background in the sport of boxing, at least 1 of whom shall have a combat sports background in
1243 the sport of mixed martial arts, muay thai or kickboxing and at least 2 of whom shall have a
1244 youth sports background. The governor shall designate the chair of the commission.

1245 (b) (1) Each commissioner shall serve for a term of 3 years or until a successor is
1246 appointed and shall be eligible for reappointment. A person appointed to fill a vacancy in the
1247 office of a commissioner shall be appointed in a like manner and shall serve for only the
1248 unexpired term of such commissioner. The governor may remove a commissioner if the
1249 commissioner: (i) is guilty of malfeasance, misfeasance or unethical conduct in office; (ii)
1250 substantially neglects the duties of a commissioner; (iii) is unable to discharge the powers and
1251 duties of the commissioner's office; or (iv) commits gross misconduct; provided, however, that
1252 such removal shall only occur following an investigation by the governor, which may be initiated
1253 by any complaint or unfavorable report the governor or the division receives regarding claims of
1254 improper behavior by any commission member.

1255 (2) The commission membership of a person appointed to the commission shall be
1256 considered vacant, and the governor shall appoint a successor in like manner in accordance with
1257 subsection (a) should a commission member be absent, without justification, for more than 50
1258 percent of the commission's meetings during a single calendar year. The commission shall, by
1259 rule, define what constitutes excused and unexcused absences.

1260 (c) Three commissioners shall constitute a quorum and the affirmative vote of 3
1261 commissioners shall be required for an action of the commission; provided, however, that the
1262 affirmative vote of at least 1 commissioner with a youth sports background shall be required for
1263 any action of the commission with regard to the youth sports division. The chair or 3 members of
1264 the commission may call a meeting; provided, however, that notice of all meetings shall be given
1265 to each commissioner and to other persons who request such notice. The commission shall adopt
1266 regulations establishing procedures, which may include electronic communications, by which a
1267 request to receive notice shall be made and the method by which timely notice may be given.

1268 (d) Except as provided in subsection (e), commissioners shall not be compensated for
1269 their services to said commission.

1270 (e) Commissioners shall receive compensation for traveling expenses necessarily
1271 incurred in the performance of their duties and shall be allowed such sums for clerical assistance
1272 as the commission may approve; provided, however, that the commission may designate 1 or
1273 more employees to represent the commission at any match or exhibited held under this chapter;
1274 provided further, that no deputy shall be assigned to regulate any event, match, exhibition or
1275 sparring under the authority or jurisdiction of the commission who, within the preceding 12
1276 months, has not received a commission-approved formal training, at which the laws and rules of

1277 the commission and related issues have been discussed; provided further, that the commission
1278 may approve that such employee receives compensation for travel and incidental expenses
1279 necessarily incurred in the discharge of their duties; and provided further, that the commission
1280 shall establish a comprehensive employee accountability and internal control system that closely
1281 aligns with the human resources division's rules and policies established pursuant to section 28
1282 of chapter 7 for employees and managers not subject to collective bargaining under chapter 150E
1283 which takes into account rates set by the United States General Services Administration for
1284 similar services when determining the maximum reimbursable rate for such travel and incidental
1285 expenses.

1286 (f) The commission shall annually elect 1 of its members to serve as secretary and 1 of its
1287 members to serve as treasurer. The secretary shall keep a record of the proceedings of the
1288 commission and shall be the custodian and keeper of the records of all books, documents and
1289 papers filed by the commission and of its minute book. The secretary shall cause copies to be
1290 made of all minutes and other records and documents of the commission and shall certify that
1291 such copies are true copies, and all persons dealing with the commission may rely upon such
1292 certification. No funds shall be transferred by the commission without the approval of the
1293 commission and the signature of the treasurer.

1294 (g) The chair shall have and exercise supervision and control over all the affairs of the
1295 commission. The chair shall preside at all hearings at which the chair is present and shall
1296 designate a commissioner to act as chair in the chair's absence. To promote efficiency in
1297 administration, the chair shall, from time to time, make such division or re-division of the work
1298 of the commission among the commissioners as the chair deems expedient.

1299 (h) All of the commissioners shall, if so directed by the chair, participate in the hearing
1300 and decision of any matter before the commission; provided, however, that at least 2
1301 commissioners shall participate in the hearing and decision of matters other than those of formal
1302 or administrative character coming before the commission; provided further, that at least 1
1303 commissioner with a youth sports background shall participate in any such matters concerning
1304 youth sports; and provided further, that any such matter may be heard, examined and
1305 investigated by an employee of the commission designed and assigned by the chair, with the
1306 concurrence of 1 other commissioner. Such employee shall make a report in writing relative to
1307 the hearing, examination and investigation of every such matter to the commission for its
1308 decision. For the purposes of hearing, examining and investigating any such matter, such
1309 employee shall have all of the powers conferred upon a commissioner by this section. For each
1310 hearing, the concurrence of a majority of the commissions participating in the decision shall be
1311 necessary.

1312 (i) The commission shall appoint an executive director. The executive director shall serve
1313 at the pleasure of the commission, shall receive such salary as may be determined by the
1314 commission, and shall devote full time and attention to the duties of the office. The executive
1315 director shall be a person with skill and experience in management and shall be the executive and
1316 administrative head of the commission. The executive director shall be responsible for
1317 administering and enforcing the provisions of law relative to the commission and to each
1318 administrative unit thereof and shall serve as the commission's liaison to the governor and
1319 general court.

1320 (j) The executive director may, from time to time and subject to the approval of the
1321 commission, establish within the commission such administrative units as may be necessary for

1322 the efficient and economical administration of the commission and, when necessary for such
1323 purpose, may abolish any such administrative unit or may merge any 2 or more units; provided,
1324 however, that the commission shall at all times retain a division of combat sports responsible for
1325 discharging the duties of sections 4 to 22, inclusive, and a division of youth sports responsible
1326 for discharging the duties of section 23. The executive director shall prepare and keep current a
1327 plan of organization of the commission, of the assignment of its functions to its various
1328 administrative units, office and employees and of the place at which and the methods by which
1329 the public may receive information or make requests. A current copy of the plan of organization
1330 shall be kept on file with the state secretary and in the office of the secretary of administration
1331 and finance.

1332 (k) The executive director shall appoint and employ the following positions; provided,
1333 however, that at the discretion of the commission a singular person may concurrently fulfill one
1334 or more of the following roles:

1335 (i) General counsel, who shall provide legal advice, ensure adherence to all applicable
1336 general and special laws and represent the commission in legal proceedings;

1337 (ii) A compliance officer, who shall monitor adherence to any applicable state regulations
1338 at all events licensed by the commission, collaborate with promoters and ensure that events align
1339 with licensing agreements entered into under this chapter; provided, however, that the
1340 compliance officer shall have a combat sports background or experience in regulatory roles
1341 within athletics;

1342 (iii) A chief of communications and economic development, who shall prioritize national
1343 promotion, venue support, strategic partnerships, public relations, economic impact analysis,
1344 community development or any duties as may be assigned by the executive director;

1345 (iv) A chief of the combat sports division, who shall have a combat sports background in
1346 the commonwealth; and

1347 (v) A chief of the youth sports division, who shall have a youth sports background in the
1348 commonwealth.

1349 (l) The executive director may, subject to the approval of the commission, employ
1350 additional employees, consultants, agents and advisors and shall attend meetings of the
1351 commission. In the case of an absence of vacancy in the office of the executive director or in the
1352 case of disability as determined by the commission, the commission may designate an active
1353 executive director to serve as executive director until the vacancy is filled or the absence or
1354 disability ceases. The acting executive director shall have all of the powers and duties of the
1355 executive director and shall have similar qualification as the executive director.

1356 (m) The executive director may appoint such persons as the executive director shall
1357 consider necessary to perform the functions of the commission; provided, however, that chapter
1358 31 and section 9A of chapter 30 shall not apply to commission employees. If an employee
1359 serving in a position which is classified under said chapter 31 or in which an employee has
1360 tenure by reason of said section 9A of said chapter 30 shall be appointed to a position within the
1361 commission which is not subject to said chapter 31, the employee shall, upon termination of
1362 service in such position, be restored to the position which the employee held immediately prior
1363 to such appointment; provided however, that the employee's service in such position shall be

1364 determined by the civil service commission in accordance with the standards applied by that
1365 commission in administering said section 9A of said chapter 30 and without loss of seniority,
1366 retirement or other rights to which uninterrupted service in such prior position would have
1367 entitled such employee. During the period of such appointment, each person so appointed from a
1368 position in the classified civil service shall be eligible to take any competitive promotional
1369 examination for which such person would otherwise have been eligible. Employees of the
1370 commission, including employees working in the bureau, shall be classified as group 1 pursuant
1371 to paragraph (g) of subdivision (2) of section 3 of chapter 32.

1372 (n) (1) The commission shall require a prospective employee to: (i) submit an application
1373 and a personal disclosure on a form prescribed by the commission which shall include a
1374 complete criminal history, including convictions and current charges for all felonies and
1375 misdemeanors; (ii) undergo testing which detects the presence of illegal substances in the body;
1376 (iii) provide fingerprints and a photograph consistent with standards adopted by the state police;
1377 and (iv) provide authorization for the commission to conduct a background check. The
1378 commission shall verify the identification, employment and education of each prospective
1379 employee, including: (i) legal name, including any alias; (ii) all secondary and post-secondary
1380 educational institutions attended regardless of graduation status; and (iii) employment history.

1381 (2) The commission shall not hire a prospective employee if the prospective employee
1382 has: (i) been convicted of any felony or misdemeanor involving a minor; (ii) had prior
1383 involvement with any violation of the provisions of chapters 23K or 23N; (iii) been dismissed
1384 from prior employment for gross misconduct or incompetence; or (iv) intentionally made a false
1385 statement concerning a material fact in connection with the prospective employee's application
1386 to the commission. If an employee is charged with a felony or misdemeanor while employed by

1387 the commission, the commission shall suspend the employee, with or without pay, and may
1388 terminate employment with the commission upon conviction if, in the discretion of the
1389 commission, the offense for which the employee has been convicted bears a close relationship to
1390 the duties and responsibilities of the position held with the commission.

1391 (o) Chapters 268A and 268B shall apply to the commissioners and to employees of the
1392 commission; provided, however, that the commission shall establish a code of ethics for all
1393 members and employees that shall be at least as restrictive as said chapters 268A and 268B. A
1394 copy of the code shall be filed with the state ethics commission. The code shall include
1395 provisions reasonably necessary to carry out the purposes of this chapter and any other laws
1396 subject to the jurisdiction of the commission including, but not limited to: (i) prohibiting the
1397 receipt of gifts by commissioners and employees from any combat sports or youth sports
1398 licensee, affiliate or other person or entity subject to the jurisdiction of the commission; (ii)
1399 prohibiting the participation by commissioners and employees in a particular matter as defined in
1400 section 1 of said chapter 268A that affects the financial interest of a relative within the third
1401 degree of consanguinity or a person with whom such commissioner or employee has a significant
1402 relationship as defined in the code; and (iii) providing for recusal of a commissioner in any
1403 decision of the commission due to a potential or perceived conflict of interest; provided,
1404 however, that a commissioner's or employee's involvement with a youth sports team or
1405 organization shall not be cause for a conflict of interest if said commissioner or employee is
1406 involved solely as the parent of an athlete, a volunteer coach, or a volunteer trainer; and provided
1407 further, that any such relationship shall be disclosed to the state ethics commission.

1408 (p) No employee of the commission shall pursue any other business or occupation or
1409 other gainful employment outside of the commission without the prior written approval of the

1410 commission that such employment will not interfere or be in conflict with the employee's duties
1411 to the commission.

1412 (q) No commissioner shall hold a direct or indirect interest in, or be employed by, a
1413 person licensed by the commission for a period of 3 years after the termination of employment
1414 with the commission.

1415 (r) No employee of the commission shall acquire an interest in, or accept employment
1416 with, a person licensed by the commission for a period of 1 year after the termination of
1417 employment with the commission.

1418 (s) The commissioners and those employees holding major policymaking positions shall
1419 be sworn to the faithful performance of their official duties. The commissioners and those
1420 employees holding major policymaking positions shall: (i) conduct themselves in a manner so as
1421 to render decisions that are fair and impartial and in the public interest; (ii) avoid impropriety and
1422 the appearance of impropriety in all matters under their jurisdiction; (iii) avoid all prohibited
1423 communications; (iv) require staff and personnel subject to their direction and control to observe
1424 the same standards of fidelity and diligence; (v) disqualify themselves from proceedings in
1425 which their impartiality might reasonably be questioned; and (vi) refrain from financial or
1426 business dealings which would tend to reflect adversely on impartiality.

1427 (t) Neither the commission nor any of its officers, agents, employees, consultants or
1428 advisors shall be subject to sections 9A, 45, 46 and 52 of chapter 30, chapter 31 or to chapter 200
1429 of the acts of 1976.

1430 (u) The Massachusetts state athletic commission shall be a commission for the purposes
1431 of section 3 of chapter 12.

1432 Section 3. Powers of the commission.

1433 The commission shall have all powers necessary or convenient to carry out and effectuate
1434 its purposes including, but not limited to, the power to:

1435 (1) appoint officers and hire employees;

1436 (2) establish, and from time to time amend, a plan of organization that it considers
1437 expedient;

1438 (3) execute all instruments necessary or convenient for accomplishing the purposes of
1439 this chapter;

1440 (4) enter into agreements or other transactions with a person, including, but not limited
1441 to, a public entity or other governmental instrumentality or authority in connection with its
1442 powers and duties under this chapter;

1443 (5) appear on its own behalf before boards, commissions, departments or other agencies
1444 of municipal, state or federal government;

1445 (6) apply for and accept subventions, grants, loans, advances and contributions of money,
1446 property, labor or other things of value from any source, to be held, used and applied for its
1447 purposes;

1448 (7) provide and pay for advisory services and technical assistance that may be necessary
1449 in its judgment to carry out this chapter and fix the compensation of persons providing such
1450 services or assistance;

1451 (8) prepare, publish and distribute, with or without charge as the commission may
1452 determine, such studies, reports, bulletins and other materials as the commission considers
1453 appropriate;

1454 (9) require an applicant for a position which requires a license under this chapter to apply
1455 for such license and approve or disapprove any such application or other transactions, events and
1456 processes as provided in this chapter;

1457 (10) deny an application or limit, condition, restrict, revoke or suspend a license,
1458 registration, finding of suitability or approval, or fine a person licensed, registered, found
1459 suitable or approved for any cause that the commission deems reasonable;

1460 (11) gather facts and information applicable to the commission's obligation to issue,
1461 suspend or revoke licenses, work permits or registrations for: (i) a violation of this chapter or any
1462 regulation adopted by the commission; (ii) willfully violating an order of the commission
1463 directed to a licensee; (iii) the conviction of a criminal offense; or (iv) the violation of any other
1464 offense which would disqualify such a licensee from holding a license, work permit or
1465 registration;

1466 (12) conduct investigations into the qualifications of all applicants for employment by the
1467 commission and by any regulated entity and all applications for licensure;

1468 (13) request and receive from the state police, the criminal history systems board or other
1469 criminal justice agencies including, but not limited to, the Federal Bureau of Investigation and
1470 the Internal Revenue Service, such criminal offender record information relating to criminal and
1471 background investigations as necessary for the purpose of evaluating employees of, and

1472 applicants for employment by, the commission and any regulated entity, and evaluating licensees
1473 and applicants for licensure under this chapter;

1474 (14) levy and collect assessments, fees and fines and impose penalties and sanctions for a
1475 violation of this chapter or any regulations promulgating by the commission;

1476 (15) collect taxes and fees under this chapter;

1477 (16) restrict, suspend or revoke licenses issued under this chapter;

1478 (17) conduct adjudicatory proceedings and promulgate regulations in accordance with
1479 chapter 30A;

1480 (18) refer cases for criminal prosecution to the appropriate federal, state or local
1481 resources;

1482 (19) issue subpoenas and compel the attendance of witnesses at any place within the
1483 commonwealth, administer oaths and require testimony under oath before the commission in the
1484 course of an investigation or hearing conducted under this chapter;

1485 (20) maintain an official internet website for the commission;

1486 (21) adopt, amend or repeal regulations for the implementation, administration and
1487 enforcement of this chapter; and

1488 (22) act as trustees for the Boxers' Fund established in section 2AAAA½ of chapter 29
1489 and the State Athletic Commission Fund established in section 2AAAA of said chapter 29.

1490 Section 4. Necessity of license to hold boxing, kickboxing, mixed martial arts or other
1491 unarmed combative sporting event or sparring match or exhibition.

1492 (a) No boxing, kickboxing, mixed martial arts or other unarmed combative sporting event
1493 or sparring match or exhibition for a prize or purse, or at which an admission fee is charged,
1494 either directly or indirectly, in the form of dues or otherwise, whether professional or amateur,
1495 shall take place or be conducted except in accordance with a license granted as hereinafter
1496 provided by the commission. Applications for a license shall be accompanied by the fee, as
1497 established annually the commissioner of administration and finance pursuant to section 3B of
1498 chapter 7, which may take into consideration the population of the city or town or the seating
1499 capacity of the building or place in which the match or exhibition is to be held; provided,
1500 however, that a license, the fee for which is established on the basis of seating capacity of a
1501 building or place as aforesaid, shall be exercised only in such building or place. Toughman or
1502 similar type matches or exhibitions shall be prohibited. In the case of exhibitions or bouts held in
1503 accordance with the rules and regulations of amateur organizations as may be approved by the
1504 commission, the commission may issue special licenses without the requirement of a bond as
1505 provided in section 6 or payment of the annual fee.

1506 (b) Any persons holding, conducting, promoting or participating in a match or exhibition
1507 held without a license, as provided in section 5, or a toughman or similar type match or
1508 exhibition, shall be punished by imprisonment in the house of corrections for not more than 3
1509 months or by a fine of not more than \$10,000, or both such fine and imprisonment.

1510 (c) The commission has the sole direction, management, control of and jurisdiction over
1511 all amateur combat sporting events, matches and exhibitions conducted, held or given within the
1512 commonwealth, including jurisdiction over all forms and combinations of forms of full contact
1513 mixed martial arts, boxing and all other unarmed combative sport contests, including all events
1514 involving participants 18 years of age or younger. In the case of a youth sport under this section,

1515 the commission may, at its discretion, issue a special license without the requirement of a bond
1516 as provided in section 6 or payment of the annual fee.

1517 (d) A license may be granted to an applicant under this chapter, notwithstanding the
1518 social security number requirements of section 13A of chapter 30A; provided, however, that the
1519 applicant provides a form of identification sufficient to identify the applicant.

1520 Section 5. Issuance and term of license; revocation of license; issuance of license for
1521 toughman competition prohibited.

1522 In accordance with this chapter, the commission may issue licenses to conduct boxing,
1523 kickboxing, mixed martial arts or other unarmed combative sporting events, sparring matches
1524 and exhibitions. The license shall be valid only for the date approved by the commission. The
1525 commission may revoke the license at any time in the interest of public safety. No license shall
1526 be issued for a toughman competition or similar event.

1527 Section 6. Bond

1528 Except as otherwise provided in subsections (a) and (c) of section 4, no license as
1529 aforesaid shall be granted unless the licensee has executed and filed with the commission a bond
1530 in a penal sum of \$50,000, with such surety or sureties as shall be satisfactory to the commission,
1531 running to the commission, conditioned upon the payment to the commonwealth of the sums
1532 mentioned in section 15, and upon faithful compliance by the licensee with the provisions of this
1533 chapter, the rules and regulations of the commission and with such other laws of the
1534 commonwealth and may be applicable to anything done by the licensee in pursuance of the
1535 license. The commission may enforce the terms of the bond for the use and benefit of any person
1536 who may suffer loss by reason of the failure by the licensee to carry out terms of the bout

1537 agreement or due to acts of the licensee determined to be detrimental to combat sports. The bond
1538 shall also provide for a forfeiture to the commonwealth, recoverable at the suit of the attorney
1539 general, of each sum, not exceeding \$10,000, as may be stipulated in the bond for each case of
1540 non-compliance.

1541 Section 7. Licenses for physician, promoter, referee, judge, timekeeper, professional
1542 boxer, kickboxer, mixed martial arts contestant or other unarmed combative sport contestant, or a
1543 manager, trainer or second of such a contestant; fees.

1544 No person shall act, directly or indirectly, as a physician, promoter, referee, judge,
1545 timekeeper, professional boxer, kickboxer, mixed martial arts contestant or other unarmed
1546 combative sport contestant, or as a manager, trainer or second of such a contestant, at a match or
1547 exhibition or as a matchmaker therefore, unless licensed by the commission upon receipt of the
1548 classified fee to be determined annually by the commissioner of administration and finance
1549 under section 3B of chapter 7. The commission shall set minimum requirements for licensure
1550 based upon skill or other fundamental prerequisites deemed necessary to adequately and safely
1551 execute the functions of the respective position. The commission may refuse to license any
1552 individual who does not meet those requirements or whose safety and well-being it determines
1553 will be put at substantial risk by engaging in their respective position. Whoever acts in such
1554 capacity, without being so license shall be punished by a fine of not more than \$10,000. Any
1555 official who desires to officiate without charge at amateur boxing or sparring matching or
1556 exhibitions shall be licensed without charge. In accordance with section 12, the commission may
1557 license an individual who is under 18 years of age without charge.

1558 Section 8. Amateur boxing, mixed martial arts or other unarmed combative sporting
1559 events, sparring matches and exhibitions; acknowledgment of rules and regulations of amateur
1560 governing body; licensing of amateur referees, judges and officials; limitation on number and
1561 timing of competitions; gloves.

1562 (a) This section shall apply to all amateur boxing, wrestling and full contact martial arts
1563 contests.

1564 (b) Notwithstanding section 9, the commission shall, in the conduct of all amateur
1565 boxing, mixed martial arts or other unarmed combative sporting events, sparring matches and
1566 exhibitions sanctioned by the national governing body and its local affiliate which are appointed
1567 and recognized by the United States Olympic Committee for such purposes, acknowledge and
1568 follow the rules and regulations of the amateur governing bodies.

1569 (c) No amateur match which is subject to section 4 shall be held unless it is licensed by
1570 the commission and sanctioned and supervised by an amateur sanctioning organization approved
1571 by the commission.

1572 (d) The commission shall recognize and license, upon receipt of the classified fee to be
1573 determined annually by the commissioner of administration and finance of section 3B of chapter
1574 7, the amateur referees, judges and other amateur officials assigned to the amateur matches or
1575 exhibitions by the amateur governing bodies and certified under their rules and regulations.

1576 (e) The commission shall cooperate fully with the amateur boxing governing bodies to
1577 assure that amateur boxers are eligible to participate and compete for selection to the United
1578 States Olympic boxing team.

1579 (f) No contestant in amateur boxing shall compete in more than 2 tournaments in any 7-
1580 day period, nor shall the contestant participate in more than 3 contests in a period of 13 hours.
1581 All amateur boxing or sparring matches or exhibitions shall terminate not later than 12:30 a.m.
1582 on the day following the start of the match.

1583 (g) During a contest, contestants in amateur boxing or kickboxing matches or exhibitions
1584 shall wear gloves weighing at least 8 ounces each unless otherwise authorized by the amateur
1585 boxing governing body. During a contest, contestants in amateur mixed martial arts and other
1586 unarmed combative sport matches or exhibitions shall wear gloves weighing at least 4 ounces
1587 each unless otherwise authorized by the amateur governing body.

1588 (h) The commission may authorize one or more nonprofit boxing, mixed martial arts or
1589 other unarmed combative sports clubs, athletic associations, organizations or sanctioning bodies,
1590 upon approval of its bylaws, to administer contests, events, sparring matches and exhibitions,
1591 and may, therefore, waive direct commission application of laws and rules, including licensure,
1592 subject to the commission's affirmative finding that the standards and enforcement of similar
1593 rules by a club or organization meet or exceed the safety and fairness standards of the
1594 commission. The commission shall review the performance of any such club, organization, or
1595 sanctioning body annually, and the commission, at its discretion, may rescind previously
1596 approved authorization of a nonprofit boxing, wrestling or martial arts club, organization or
1597 sanctioning body to administer its rules for boxing, mixed martial arts or other unarmed
1598 combative sports contests, events, sparring matches and exhibitions. The commission has the
1599 right to have present without charge or restriction such representatives as are necessary to obtain
1600 compliance with this section and may require any additional notices and reports it deems
1601 necessary to enforce the provisions of this section.

1602 Section 9. Necessity of referee and judges; power and duties; vote; decision; forfeitures;
1603 fees of officials; payment

1604 (a) At every boxing, kickboxing, mixed martial arts or other unarmed combative sporting
1605 event, sparring match or exhibition there shall be in attendance a referee, duly licensed under this
1606 section and sections 7 and 8. There shall also be in attendance at least 3 duly-licensed judges,
1607 each of whom shall, at the termination of a match or exhibition, vote for the contestant in whose
1608 favor the decision should, in their opinion, be rendered or, for a draw if, in their opinion, neither
1609 contestant is entitled to a decision in their favor and the decision shall be rendered in favor of the
1610 contestant receiving a majority of the votes or, if neither receives a majority as aforementioned, a
1611 decision of a draw shall be rendered. Upon the rendering of a decision, the vote of each judge
1612 shall be announced from the ring. The referee shall have full power to stop the match or
1613 exhibition whenever they deem it advisable because of the physical condition of a contestant or
1614 when 1 contestant is clearly outclassed by their opponent or for other sufficient reason. The fees
1615 of the referee and other licensed officials shall be fixed by the commission and shall be paid by
1616 the licensed organization prior to the match or exhibition.

1617 (b) The commission shall set forth rules and regulations for contracts between a manager
1618 and an unarmed combatant and contracts between a promoter and an unarmed combatant. An
1619 unarmed combatant may not enter into a contract with a manager or a promoter unless it is filed
1620 with the commission prior to a scheduled contest in an amount of time set forth by the
1621 commission. The commission shall only honor a contract that is executed and notarized on a
1622 form provided by the commission, unless the terms of the contract comply with the requirements
1623 set forth by the commission; provided, that the commission shall have the authority to, at its
1624 discretion, invalidate, enforce, mediate or modify all such contracts.

1625 (c) The commission shall be the sole arbiter of a breach of contract and may establish
1626 rules governing breach of contract dispute resolution. If during a contest, a contestant is believed
1627 to not be competing in good faith, a member of the commission or their designee shall withhold
1628 any prize, remuneration or purse until a hearing can be held. The commission shall at a hearing
1629 following the contest declare forfeited any prize, remuneration or purse or any part thereof,
1630 belonging to a contestant if, in the judgment of a majority of the commissioners, after
1631 consultation with the judges and the referee, the contestant was not competing in good faith.

1632 (d) Whoever violates any provision of this chapter or who conducts themselves at any
1633 time or place in a manner which is deemed by the commission to reflect discredit to any unarmed
1634 combative sports, may have their license revoked and fined, suspended or otherwise disciplined
1635 in such manner as the commission may direct.

1636 Section 10. Necessity of physician; duties; qualifications; fees; certificate of contestant's
1637 fitness

1638 At any boxing, kickboxing, mixed martial arts or other unarmed combative sporting
1639 event, sparring match or exhibition there shall be in attendance at least 1 duly licensed physician,
1640 whose duty it shall be to observe the physical condition of the contestants and advise the referee
1641 or judges with regard thereto. A competent physician who has at least 3 years of experience as a
1642 medical practitioners may be licensed. No contestant shall be allowed to enter the ring unless a
1643 physician licensed under this section and section 7 certifies in writing that the contestant is
1644 physically fit to engage in the proposed contest. The physician's fee, as fixed by the commission,
1645 shall be paid by the licensee conducting the match or exhibition.

1646 Section 11. Number and time of rounds; frequency of tournaments or contests; gloves;
1647 protective devices

1648 No boxing, kickboxing or other unarmed combative sporting match or exhibition shall
1649 exceed 10 rounds; provided, however, if a match is to determine a championship, it may exceed
1650 the round limits with the prior approval of the commission. No mixed martial arts match or
1651 exhibition shall exceed 3 rounds; provided, however, if a match is to determine a championship,
1652 it may exceed the round limits with the prior approval of the commission. No round in a boxing,
1653 kickboxing or other unarmed combative sporting match or exhibition shall exceed 3 minutes. No
1654 round in a mixed martial arts match or exhibition shall exceed 5 minutes. No contestant in a
1655 professional match or exhibition shall participate in more than 10 rounds unless otherwise
1656 authorized by the commission, as the case may be, during a 72-hour period. During a contest,
1657 contestants in professional boxing and kickboxing matches or exhibitions shall wear gloves
1658 weighing at least 8 ounces each unless otherwise authorized by the commission. During a
1659 contest, contestants in mixed martial arts and other unarmed combative sporting events, matches
1660 or exhibitions shall wear gloves weighing at least 4 ounces each unless otherwise authorized by
1661 the commission. Every contestant participating in boxing, kickboxing, mixed martial arts or
1662 other unarmed combative sporting event or exhibition shall be required to wear standard
1663 protective devices as outlined by regulation by the commission.

1664 Section 12. Ages of contestants and persons admitted to matches

1665 (a) Except as hereinafter provided, no contestant under 18 years of age or over 34 years
1666 of age shall be permitted to engage in a boxing, kickboxing, mixed martial arts or other unarmed
1667 combative sport event, sparring match or exhibition, except that the age requirement shall not

1668 apply to a world boxing champion who is still actively engaged as a professional boxer, or to a
1669 former boxing champion of the world who has not been inactive as a professional boxer for more
1670 than 2 years from the date of their last boxing contest; provided, however, that an amateur boxer
1671 shall be allowed to compete as such at the age of 16. At the discretion of the commission, a
1672 professional boxer, kickboxer, mixed martial arts contestant or other unarmed combat sports
1673 contest over the age of 34 may be permitted to engage in a match if the contestant has passed a
1674 physical examination or is otherwise medically cleared to participate by a physician selected by
1675 the commission. At the discretion of the commission, an amateur boxer who is 16 or 17 years of
1676 age may be licensed as a professional boxer. With the approval of the commission pursuant to
1677 sections 4, 6 and 8, any person, irrespective of age, may participate as a contestant in an amateur
1678 contest, match or exhibition.

1679 (b) No person under the age of 16 shall be admitted to, or be present at, a professional
1680 match or exhibition unless accompanied by an adult.

1681 Section 13. Boxer, kickboxer, mixed martial arts contestant or other unarmed combative
1682 sport contestant previously knocked out six or more times

1683 No professional boxer, kickboxer, mixed martial arts contestant or other unarmed
1684 combative sport contestant licensed under section 7 who has been knocked out, technically or
1685 otherwise, or lost a contest by way of submission, 6 or more times in the preceding 12 months
1686 shall take part in a match or exhibition until they have been examined and found fit to take part
1687 in a match or exhibition, by a physician selected by the commission, at a place and time
1688 designated by the commission. The cost of conducting the examination shall be borne by the
1689 contestant. If a contestant is found unfit to engage in a match or exhibition, they shall be

1690 excluded from participation for 3 months, after which time they may make a request to the
1691 commission for another physical examination. A license issued to an individual under section 7
1692 shall be immediately suspended for at least 30 days if the individual is knocked out.

1693 Section 14. Insurance on contestants

1694 A person licensed under section 5 to conduct boxing, kickboxing, mixed martial arts or
1695 other unarmed combative sport events, sparring matches or exhibitions, except those persons to
1696 whom a special license may be granted thereunder without the requirement of a bond or payment
1697 of the annual fee, shall take out a policy of accident insurance on each contestant participating in
1698 the match or exhibition in an amount determined by the commission, but no less than \$10,000, to
1699 compensate said contestant for medical and hospital expenses incurred as the result of injuries
1700 received in such match or exhibition and a policy in an amount to be determined by the
1701 commission, but no less than \$100,000, to be paid to the estate of the deceased contestant in the
1702 event of death to the contestant resulting from participation in the match or exhibition. The
1703 premiums on the policies shall be paid by the licensee.

1704 Section 15. Percentage of receipts paid to commonwealth; reports to commission; filing
1705 of contracts entered into for sale, lease or exploitation of broadcasting rights; enforcement

1706 (a) Every licensee holding or conducting a boxing, kickboxing, mixed martial arts or
1707 other unarmed combative sporting event, sparring match or other unarmed combative sporting
1708 event, sparring match or exhibition shall, before the commencement of the final feature bout of
1709 the event, pay to the commission a sum equal to 5 per cent of the total gross receipts from the
1710 sale of tickets or from admission fees. The licensee shall pay to the commission an additional
1711 sum equal to 2 per cent of the total gross receipts generated by the sale, lease or other

1712 exploitation of the television, pay-per-view, motion picture or other broadcasting rights,
1713 regardless of whether the event is broadcast live or in the future, such sum to be paid by the
1714 licensee whether or not the licensee ever receives a portion of that amount; provided, however,
1715 that if the match or exhibition is conducted as an incidental feature in an event or entertainment
1716 of a different character, the portion of the total receipts and the total amount shall be paid to the
1717 commonwealth, as the commission may determine or as may be fixed by rule adopted by the
1718 commission. If the payment is for a fixed amount, payment shall be made 24 hours prior to the
1719 event but in no event shall payment be made later than 48 hours after the live event. Pay-per-
1720 view showings of an event more than 48 hours after the live event shall be exempt from the
1721 requirements of this section. The broadcasting fee imposed under this section shall be not more
1722 than \$75,000 per event. Within 72 hours after its conclusion, the licensee shall furnish to the
1723 commonwealth a report, showing the exact number of tickets sold and admission fees collected
1724 for the contest, the gross receipts thereof and such other data as the commission may require.

1725 (b) A licensee holding or conducting a boxing, kickboxing, mixed martial arts or other
1726 unarmed combative sporting event, sparring match or exhibition shall, at least 48 hours before a
1727 licensed contest or exhibition, file with the commission a copy of all contracts entered into for
1728 the sale, lease, or other exploitation of broadcasting rights for the contest or exhibition. All
1729 contracts filed with the commission under this section shall be exempt from disclosure in section
1730 10 of chapter 66. The commission shall enforce this section.

1731 Section 16. Boxers' Fund

1732 Every licensee holding or conducting any boxing, kickboxing, mixed martial arts or other
1733 unarmed combative sporting event or sparring match or exhibition shall, before the

1734 commencement of the feature bout of the event, pay to the state treasurer, in addition to the
1735 payment required under section 15, a sum equal to 1 per cent of the total gross receipts from the
1736 sale or tickets or from admission fees; provided, however, that if the match or exhibition is
1737 conducted as an incidental feature in an event or entertainment of a different character, the
1738 portion of the total receipts shall be paid to the commonwealth as the commission may
1739 determine. Such sums shall be credited by the state treasurer to the Boxers' Fund established
1740 pursuant to section 2AAAA½ of chapter 29.

1741 Section 17. Number of persons admitted; limitation

1742 No licensee under section 5 shall sell or cause to be sold or issued more tickets or
1743 invitations purporting to admit to any such match or exhibition, or otherwise admit to the same,
1744 more persons than are admissible according to the authorized capacity of the building, or part
1745 thereof actually used therefor.

1746 Section 18. Revocation or suspension of license; administrative penalty

1747 (a) Any license may be revoked or suspended by the commission for a violation of any
1748 provision of this chapter or of any other law of the commonwealth or of any rule or regulation
1749 adopted by the commission or whenever the licensee has, in the judgment of the commission,
1750 been guilty of any act or offense detrimental to the public interest.

1751 (b) The commission may suspend a license of a combatant issued under section 7 without
1752 a hearing upon a finding that it would be unsafe for the individual to compete until either the
1753 passing of a fixed period of time or upon medical clearance. The commission may assess an
1754 administrative penalty not to exceed \$2,000 for each violation of this chapter or the
1755 commission's rules and regulations committed by an individual required to be licensed herein.

1756 Section 19. Financial interest of licensee in boxer; prepayment of contestant

1757 No licensee under section 5 shall have, directly or indirectly, any financial interest in a
1758 boxer, kickboxer, mixed martial arts contestant or other unarmed combative sport contestant
1759 competing on premises owned or leased by the licensee, or in which the licensee is otherwise
1760 interested. No contestant in a match or exhibition shall be paid for services before the same are
1761 rendered.

1762 Section 20. Enjoining unlicensed or illegal matches

1763 The superior court shall have jurisdiction in equity upon any information filed by the
1764 commission, the attorney general, the district attorney for the district where a match or exhibition
1765 is held or is announced to be held, the police authorities of the city or town where a match or
1766 exhibition is held or is announced to be held, or by any five legal voters of the commonwealth
1767 stating that a certain building, tenement or place is used for matches or exhibitions, whether
1768 professional or amateur, by an individual, group, partnership, club, corporation or association not
1769 licensed under section 5 or contrary to any provision of this sections 4 to 22, inclusive, or that a
1770 match or exhibition is being advertised or announced, or has been advertised or announced, to
1771 take place in a certain building or place, or that a certain individual, club, corporation or
1772 association is selling, exchanging or giving away tickets, tokens or symbols purporting to entitle
1773 the holder to the right or privilege of attending a certain match or exhibition not licensed by the
1774 commission and contrary to the provisions of this chapter to enjoin and abate the same as a
1775 common nuisance.

1776 Section 21. Prohibition of licensed event by municipality; notice of exercise of municipal
1777 option

1778 The commission shall notify a municipality in writing of the issuance of a license for an
1779 event scheduled to take place therein within 24 hours of said issuance. At its option, a
1780 municipality may prohibit an event licensed by the commission under section 5. The prohibition
1781 shall be by a majority vote of the city council with approval of the mayor in a city or by a
1782 majority vote of the select board in a town. The municipal option shall be exercised within 7
1783 days of issuance of a license by the commission. The municipality shall notify the commission
1784 within 24 hours of any such action. Upon receipt of such notice, the commission shall
1785 immediately notify the promoter of the determination of the municipality and the license shall be
1786 revoked.

1787 Section 22. Statutes not applicable to matches or exhibitions

1788 Sections 9 to 12, inclusive, of chapter 265 shall not apply to any boxing, kickboxing,
1789 mixed martial arts or other unarmed combative sporting event or sparring match or exhibition
1790 licensed under section 5 and conducted under and in accordance with this chapter and any
1791 accompanying rules and regulations promulgated by the commission.

1792 Section 23. Regulation of youth sports; public education campaign; recommendations

1793 (a) The commission shall promulgate rules and regulations related to participation in and
1794 the administration of youth sports in the commonwealth; provided, however, that such
1795 regulations shall consist of the recommendations of the Special Working Group on Youth Sports.
1796 Regulations may include, but not be limited to: (i) maximum participation hours per youth sport
1797 in a defined period of time; (ii) licensing of businesses and coaches, including licensing fees and
1798 the conditions under which any such licensing fee may be waived to promote access to
1799 participation; (iii) criminal offender record information, provided that the commission may

1800 prohibit an individual from obtaining any applicable license on the basis of a felony conviction
1801 in order to prioritize player safety, at the discretion of the commission; and (iv) standards for
1802 player safety, including concussion protocols and athletic trainer requirements.

1803 (b) Except as provided for by any general or special law to the contrary, the commission
1804 shall enforce such rules and regulations; provided, however, that penalties for noncompliance
1805 under this section may include, but not be limited to: (i) suspension or revocation of any
1806 applicable license issued by the commission; (ii) enjoinder and abatement of a particular youth
1807 sports event occurring in violation of this section; or (iii) fines as determined by the commission.

1808 (c) The commission shall conduct a public education campaign regarding youth sports.
1809 The commission shall exercise its discretion with regard to distribution means and methods;
1810 provided, however, that said campaign shall be directed primarily toward parents, coaches, youth
1811 athletes and other members of the public. Said campaign shall include, but not be limited to, the
1812 physical and mental health, personal financial and economic development impacts of youth
1813 sports. The commission shall consult with subject matter experts in the preparation of said
1814 campaign, including on the matters of single sport specialization, appropriate training and
1815 overtraining conscious of athlete age and the relationship between youth sports participation and
1816 higher education or career outcomes.

1817 (d) The commission shall annually, not later than November 1, file a written report with
1818 the respective clerks of the senate and house of representatives, the joint committee on economic
1819 development and emerging technologies and the joint committee on health care financing
1820 describing therein the activities undertaken by the commission regarding youth sports for the
1821 prior year, including any recommendations or requests for legislation arising therefrom in

1822 furtherance of the purpose of the commission and the current rates of any licensing fees fixed by
1823 the commission in accordance with subsection (a) of this section, if any. The commission may, at
1824 any time, request or recommend such legislative remedies, provided that any such previously
1825 extended request or recommendation shall also be summarized in said report.

1826 SECTION 89. Subsection (c) of section 11F of chapter 25A of the General Laws, as so
1827 appearing, is hereby amended by inserting at the end of the penultimate sentence the following:-

1828 “; or (10) anaerobic digestion biomass to energy facilities and landfill gas to energy
1829 facilities that are located in the commonwealth and are both operational and qualified as Class 1
1830 renewable energy sources prior to November 7, 2021, which shall be eligible to participate in an
1831 incentive program via a 1-time procurement for Class 1 renewable energy certificates which are
1832 generated by existing anaerobic digestion facilities. The department shall determine eligibility
1833 criteria for existing anaerobic digestion facilities to participate in such 1-time procurement, with
1834 the total megawatt-hours being procured equal to the combined capacity of all facilities for up to
1835 a 10-year term beginning January 1, 2024. Such megawatt-hour quantities shall be bid on a
1836 contingent basis. Said 1-time procurement shall include a floor price sufficient to stimulate the
1837 development of anaerobic digestion facilities.”

1838 SECTION 90. Chapter 29 of the General Laws, as so appearing, is hereby amended by
1839 striking section 2AAAA and inserting in place thereof the following:-

1840 “Section 2AAAA. State Athletic Commission Fund

1841 (a) There shall be established and set up on the books of the commonwealth a separate
1842 fund to be known as the State Athletic Commission Fund, in this section referred to as the fund.
1843 The Massachusetts state athletic commission, established pursuant to section 2 of chapter 23O,

1844 shall be the trustee of the fund and shall expend monies to finance operational activities of said
1845 commission. The fund shall be credited any appropriations, bond proceeds or other monies
1846 authorized by the general court and specifically designated to be credited thereto, any monies
1847 from licensing fees or other fees and fines collected under sections 4 to 7, inclusive, 15 and 18 of
1848 chapter 23O and section 12 of chapter 265 and any monies credited from the Youth
1849 Development and Achievement Fund pursuant to section 19 of chapter 23N. All available
1850 monies in the fund that are unexpended at the end of each fiscal year shall not revert to the
1851 General Fund and shall be available for expenditure in the subsequent fiscal year. Said
1852 commission shall record all expenditures made by a subsidiary on the Massachusetts
1853 management and account reporting system according to regulations established by the state
1854 comptroller. For the purposes of accommodating discrepancies between the receipt of retained
1855 revenues and related expenditures, said commission may incur expense and the comptroller may
1856 certify for payment amounts not to exceed the lower of \$500,000 or the most recent revenue
1857 estimate as reported in the state accounting system.

1858 (b) The Massachusetts state athletic commission shall, for the purposes of compliance
1859 with state finance law, operate as a state agency as defined in section 1 of chapter 29 and shall be
1860 subject to the provisions applicable to agencies under the control of the governor including, but
1861 not limited to, chapters 7, 7A, 10 and 29; provided, however, that the comptroller may identify
1862 any additional instructions or actions necessary for the commission to manage fiscal operations
1863 in the state accounting system and meet statewide and other governmental accounting and audit
1864 standards. Unless otherwise exempted by law or the applicable central service agency, said
1865 commission shall participate in any other available commonwealth central services including, but
1866 not limited to, the state payroll system under section 31 of said chapter 29 and may purchase

1867 other goods and services provided by state agencies in accordance with comptroller provisions.
1868 The comptroller may chargeback said commission for the transition and ongoing costs for
1869 participation in the state accounting and payroll systems and may retain and expend such costs
1870 without further appropriation for the purposes of this section. Said commission shall be subject
1871 to section 5D of chapter 29 and subsection (f) of section 6B of chapter 29.

1872 (c) The commission shall annually submit a finance plan to the secretary of
1873 administration and finance, the chairs of the house and senate committees on ways and means
1874 and the chairs of the joint committee on economic development and emerging technologies. Said
1875 finance plan shall include, but not be limited to, activities related to the State Athletic
1876 Commission Fund and the Boxers' Fund established pursuant to section 2AAAA½."

1877 SECTION 91. Chapter 29 of the General Laws, as so appearing, is hereby further
1878 amended by inserting after section 2AAAA the following new section:-

1879 "Section 2AAAA½. Boxers' Fund

1880 There shall be established and set up on the books of the commonwealth a separate fund
1881 to be known as the Boxers' Fund. The Massachusetts state athletic commission, established
1882 pursuant to section 2 of chapter 23O, shall be the trustee of the fund and shall expend for the use
1883 and benefit of a contestant or former contestant in an event governed by chapter 23O and any
1884 accompanying regulations promulgated by said commission under the purview of said
1885 commission for funeral expenses or assistance needed as a result of an injury suffered while
1886 participating in such an event. The fund shall be credited any appropriations, bond proceeds or
1887 other monies authorized by the general court and specifically designated to be credited thereto
1888 and any monies collected under section 15 of chapter 23O. All available monies in the fund that

1889 are unexpended at the end of each fiscal year shall not revert to the General Fund and shall be
1890 available for expenditure in the subsequent fiscal year.”

1891 SECTION 92. Subsection (b) of section 29K of chapter 29 of the General Laws, as so
1892 appearing, is hereby amended by adding, in line 26, the following sentence:-

1893 Notwithstanding the requirements of any other chapter of the General Laws, the board of
1894 directors of a state authority may meet independently of management or in executive session to
1895 discuss matters pertaining to the audit or compensation committees.

1896 SECTION 93. Section 1 of chapter 30B of the General Laws, as so appearing, is hereby
1897 amended by adding the following subsection:-

1898 (g) Notwithstanding section 39M of chapter 30, or any general or special law to the
1899 contrary, a governmental body may procure (i) broadband internet service, (ii) the design,
1900 installation, maintenance and operation of fiber optic cables and other equipment to provide
1901 broadband internet service to a public building or buildings, and (iii) the design, installation,
1902 maintenance and operation of a wireless communication network for a public building or public
1903 land, or any combination of the foregoing, in a single procurement conducted in accordance with
1904 section 5 of this chapter. All such fiber optic cables, wireless network equipment and other
1905 physical improvements designed, installed, maintained and operated pursuant to such
1906 procurement shall be considered supplies.

1907 SECTION 94. Section 59 of chapter 40 of the General Laws, as so appearing, is hereby
1908 amended by striking out, in lines 4 to 6, inclusive, the words “ and pursuant to regulations issued
1909 by the economic assistance coordinating council established under section 3B of chapter 23A,”.

1910 SECTION 95. Said section 59 of said chapter 40, as so appearing, is hereby further
1911 amended by striking out subsection (i) and inserting in place thereof the following subsection:-
1912 (i) includes a description of the parcels to be included in the agreement;.

1913 SECTION 96. Said section 59 of said chapter 40, as so appearing, is hereby further
1914 amended by striking out, in line 30, the words “within such TIF area”.

1915 SECTION 97. Said section 59 of said chapter 40, as so appearing, is hereby further
1916 amended by striking out, in lines 32 to 33, the words “as required by said regulations”.

1917 SECTION 98. Said section 59 of said chapter 40, as so appearing, is hereby further
1918 amended by striking out subsection (vii).

1919 SECTION 99. Said section 59 of said chapter 40, as so appearing, is hereby further
1920 amended by striking out, in line 90, the figure “(viii)” and inserting in place thereof the following
1921 figure:- (vii).

1922 SECTION 100. Said section 59 of said chapter 40, as so appearing, is hereby further
1923 amended by striking out, in lines 91 to 92, the words “and the economic assistance coordinating
1924 council”.

1925 SECTION 101. Section 6 of Chapter 40A of the General Laws, as so appearing, is hereby
1926 amended by striking out, in lines 26 to 32, inclusive, the second paragraph and inserting in place
1927 thereof the following paragraph:-

1928 A zoning ordinance or by-law shall provide that construction or operations under a
1929 building permit shall conform to any subsequent amendment of the ordinance or by-law unless
1930 the use or construction is commenced within a period of not more than 12 months after the

1931 issuance of the permit and, in cases involving construction, unless such construction is continued
1932 through to completion as continuously and expeditiously as is reasonable. Construction or
1933 operations under a special permit issued pursuant to section 9 of this chapter, or site plan
1934 approval pursuant to the local ordinance or by-law, shall conform to any subsequent amendment
1935 of the zoning ordinance or by-law or of any other local land use regulations unless the use or
1936 construction is commenced within a period of not less than 3 years after the issuance of the
1937 special permit or site plan approval; and, in cases involving construction, unless such
1938 construction is continued through to completion as continuously and expeditiously as is
1939 reasonable. For the purpose of the prior sentence, construction involving the redevelopment of
1940 previously disturbed land shall be deemed to have commenced upon substantial investment in
1941 site preparation or infrastructure construction, and construction of developments intended to
1942 proceed in phases shall proceed expeditiously, but not continuously, among phases.

1943 SECTION 102. Section 9 of chapter 40A of the General Laws, as so appearing, is hereby
1944 amended by striking out, in lines 175 to 182, inclusive, the fifteenth paragraph and inserting in
1945 place thereof the following paragraph:–

1946 Zoning ordinances or by-laws shall provide that a special permit granted under this
1947 section shall lapse within a specified period of time, not less than 3 years from the date of filing
1948 of such approval with the city or town clerk, which shall not include such time required to pursue
1949 or await the determination of an appeal referred to in section seventeen, from the grant thereof, if
1950 a substantial use thereof has not sooner commenced except for good cause, or in the cause of a
1951 permit for construction, if construction has not begun by such date except for good cause.

1952 SECTION 103. Subsection (a) of section 4G of chapter 40J of the General Laws, as so
1953 appearing, is hereby amended by inserting after the word “granted;”, in line 21, the following
1954 words:-

1955 provided, however, that the University of Massachusetts may leverage funding sourced
1956 from an agency to meet the match requirement;.

1957 SECTION 104. Subsection (c) of said section 4G of said chapter 40J, as so appearing, is
1958 hereby amended by inserting after the word “blockchain;”, in line 61, the following words:-
1959 “non-therapeutic biomanufacturing;”.

1960 SECTION 105. Subsection (c) of section 6B of said chapter 40J, as most recently
1961 amended by section 179 of chapter 7 of the Acts of 2023, is hereby further amended by striking
1962 out the last sentence.

1963 SECTION 106. Section 2 of chapter 43D of the General Laws, as appearing in the 2022
1964 Official Edition, is hereby amended by striking out the definitions for the terms “Interagency
1965 permitting board” and “Priority development site” and inserting the following 2 definitions:-

1966 “Permit regulatory office”, the office within the executive office of economic
1967 development pursuant to section 3H of chapter 23A.

1968 “Priority development site”, a privately or publicly owned property that is: (1) eligible
1969 under applicable zoning provisions, including special permits or other discretionary permits, for
1970 the development or redevelopment of a building at least 50,000 square feet of gross floor area in
1971 new or existing buildings or structures; and (2) designated as a priority development site by the

1972 permit regulatory office. Several parcels or projects may be included within a single priority
1973 development site.

1974 SECTION 107. Section 3 of said chapter 43D, as so appearing, is hereby amended by
1975 striking out subsections (a) and (b) and inserting in place thereof the following 2 subsections:-

1976 (a) A governing body seeking designation of a priority development site shall file a
1977 formal proposal with the permit regulatory office. If the proposal includes an intention to
1978 develop housing within the priority development site, the governing body shall provide a copy of
1979 the proposal to the secretary of housing and livable communities. The proposal shall include: (i)
1980 a detailed description of the property; (ii) good faith commitment to comply with this chapter;
1981 (iii) a description of the uses that could be developed within the priority development site; and
1982 (iv) such other information as the secretary shall require by regulation or program guidelines,
1983 after consultation with the secretary of energy and environmental affairs, the secretary of housing
1984 and livable communities, and the secretary of transportation.

1985 (b) The secretary shall by regulation or program guidelines establish the criteria for
1986 designating priority development sites. These criteria shall include a preference for areas that
1987 include one or more of the following: (i) underutilized buildings or facilities, (ii) adequate
1988 utilities for the types of development anticipated to occur, (iii) convenient access to a public
1989 transit station, or (iv) areas in which electric grid capacity can satisfy new all electric building.
1990 Priority development sites shall not include areas containing highly sensitive natural resources or
1991 areas in which development would be at significant risk from rising sea levels or other flood risk
1992 caused or exacerbated by climate change.

1993 SECTION 108. Section 11 of said chapter 43D, as so appearing, is hereby amended by
1994 striking out, in lines 2 to 3, the words “unless the permit expressly allows the transfer without the
1995 approval of the issuing authority” and inserting in place thereof the following words:- except as
1996 provided in a local ordinance or bylaw, or in an applicable state law or regulation.

1997 SECTION 109. Said chapter 43D, as so appearing, is hereby further amended by striking
1998 out section 12 and inserting in place thereof the following section:-

1999 A municipality that has a priority development site shall be eligible for priority
2000 consideration for: (i) any grant program administered by the executive office of economic
2001 development; (ii) other state resources for business development such as quasi-public financing
2002 and training programs; (iii) brownfields remediation assistance administered by the
2003 Massachusetts Development Finance Agency; and (iv) technical assistance provided by the
2004 regional planning council; provided, that the state financial assistance or technical assistance is
2005 intended to facilitate development within the priority development site; and provided further, that
2006 priority consideration for such grants and other financial assistance shall apply only to a
2007 municipality that is in compliance with the multifamily zoning requirements of section 3A of
2008 chapter 40A, if applicable.

2009 SECTION 110. Section 13 of said chapter 43D is hereby repealed.

2010 SECTION 111. Section 6 of chapter 62 of the General Laws, as appearing in the 2022
2011 Official Edition, is hereby amended by striking out, in line 149, the words ““EDIP contract” and
2012 “proposed project”” and inserting in place thereof the following words:- “EDIP contract”,
2013 “proportion of compliance”, “proposed project” and “refundable credit”.

2014 SECTION 112. Said section 6 of said chapter 62 of the General Laws, as so appearing, is
2015 hereby further amended by striking out, in lines 154 to 157, inclusive, the words “, up to an
2016 amount equal to 50 per cent of the liability in a taxable year; provided, however, that the 50 per
2017 cent limitation shall not apply where the credit is refundable under paragraph (6)”.

2018 SECTION 113. Said section 6 of said chapter 62, as so appearing, is hereby further
2019 amended by striking out, in lines 159 to 163, inclusive, the words “; provided further, that a
2020 credit awarded in connection with a certified project that will retain permanent full-time
2021 employees in a gateway municipality without creating a net increase in permanent full-time
2022 employees shall not exceed \$5,000 per retained employee”.

2023 SECTION 114. Paragraph (3) of subsection (g) of said section 6 of said chapter 62, as
2024 most recently amended by section 215 of chapter 7 of the acts of 2023, is hereby further
2025 amended by striking out the last sentence and inserting in place thereof the following 2
2026 sentences:- The EACC shall provide the commissioner with the documentation that the
2027 commissioner deems necessary to confirm compliance with the annual cap and the commissioner
2028 shall provide a report confirming compliance to the secretary of administration and finance and
2029 the secretary of economic development. Notwithstanding section 21 of chapter 62C, the
2030 department of revenue shall provide the EACC with documentation confirming tax credits
2031 claimed under this subsection by the owner or lessee of a certified project.

2032 SECTION 115. Paragraph (8) of said subsection (g) of said section 6 of said chapter 62,
2033 as so appearing, is hereby further amended by striking out the last sentence and inserting in place
2034 thereof the following sentence:- The amount of credits subject to recapture shall be equal to the
2035 taxpayer’s proportion of compliance, as determined by the EACC as part of its revocation

2036 process and reported to the taxpayer and the department of revenue at the time that certification
2037 is revoked.

2038 SECTION 116. Subsection (r) of said section 6 of said chapter 62 of the General Laws, as
2039 appearing in the 2022 Official Edition, is hereby amended by striking out, in line 949, the figure
2040 “\$30,000,000” and inserting in place thereof the following figure:- \$50,000,000.

2041 SECTION 117. Said section 6 of said chapter 62, as so appearing, is hereby further
2042 amended by striking out subsection (t).

2043 SECTION 118. Subsection (bb) of said section 6 of said chapter 62, as so appearing, is
2044 hereby amended by striking out, in line 1422, the figure “50” and inserting in place thereof the
2045 following figure:- 10.

2046 SECTION 119. Subsection (cc) of said section 6 of said chapter 62, as so appearing, is
2047 hereby amended by striking out, in line 1468, the word “its” and inserting in place thereof the
2048 following words:- the owner’s.

2049 SECTION 120. Said subsection (cc) of said section 6 of said chapter 62, as so appearing,
2050 is hereby further amended by striking out, in line 1488, the words “owner’s capital investment”
2051 and inserting in place thereof the following words:- total leasable square footage.

2052 SECTION 121. Said subsection (cc) of said section 6 of said chapter 62, as so appearing,
2053 is hereby further amended by striking out, in lines 1489 to 1490, the words “employ, in the
2054 aggregate with other tenants at the offshore wind facility, not less than 200” and inserting in
2055 place thereof the following words:- employ not less than 50.

2056 SECTION 122. Said section 6 of said chapter 62 of the General Laws, as so appearing, is
2057 hereby further amended by adding the following 4 subsections:-

2058 (dd)(1) As used in this subsection, the following words shall, unless the context clearly
2059 requires otherwise, have the following meanings:

2060 “Advertising and public relations expenditure”, a cost incurred within the commonwealth
2061 by an eligible theater production for goods or services related to the marketing, public relations,
2062 creation and placement of print, electronic, television, billboards or other forms of advertising to
2063 promote the eligible theater production.

2064 “Eligible theater production”, a live stage musical, dance or theatrical production or tour
2065 being presented in a qualified production facility that is either: (i) a pre-Broadway production;

2066 (ii) a pre-off Broadway production; (iii) a national tour launch; or (iv) a regional
2067 professional theater production.

2068 “Eligible theater production certificate”, a certificate issued by the office, in consultation
2069 with the commissioner, certifying that a production is an eligible theater production that meets
2070 the rules or regulations of the office, and that it has been awarded a tax credit in a specified
2071 amount, pursuant to section 3M of chapter 23A.

2072 “National tour launch”, a live stage production that, in its original or adaptive version, is
2073 performed in a qualified production facility and opens its national tour in the commonwealth.

2074 “Office”, the Massachusetts office of business development established in section 1
2075 of chapter 23A, or any constituent office thereof.

2076 “Payroll”, all salaries, wages, fees and other compensation from sources within the
2077 commonwealth, including, but not limited to, taxes, benefits and any other consideration incurred
2078 or paid to talent and non-talent employees of the applicant for services rendered within the
2079 commonwealth to and on behalf of an eligible theater production; provided, that the payroll
2080 expenditure shall be incurred or paid by the applicant for services related to any portion of an
2081 eligible theater production from its pre-production stages, including, but not limited to: (i) the
2082 writing of the script; (ii) casting; (iii) hiring of service providers; (iv) purchases from
2083 vendors; (v) marketing; (vi) advertising; (vii) public relations; (viii) load in; (ix) rehearsals; (x)
2084 performances; (xi) other eligible theater production related activities; and (xii) load out; and
2085 provided further, that the payroll expenditure shall be directly attributable to the eligible theater
2086 production and shall be limited to the first \$100,000 of wages incurred or paid to each
2087 employee of an eligible theater production in each tax year.

2088 “Pre-Broadway production”, a live stage production that, in its original or adaptive
2089 version, is performed in a qualified production facility having a presentation scheduled for the
2090 city of New York’s Broadway theater district within 24 months after its presentation in the
2091 commonwealth.

2092 “Pre-off Broadway production”, a live stage production that, in its original or adaptive
2093 version, is performed in a qualified production facility having a presentation scheduled for city
2094 of New York’s off-Broadway theater district within 24 months after its presentation in the
2095 commonwealth.

2096 “Production and performance expenditures”, a contemporaneous exchange of cash or
2097 cash equivalent for goods or services related to development, production, performance or

2098 operating expenditures incurred in the commonwealth for a qualified theater production,
2099 including, but not limited to, expenditures for design, construction and operation, including sets,
2100 special and visual effects, costumes, wardrobes, make-up, accessories, costs associated with
2101 sound, lighting, staging, advertising and public relations expenditures, facility expenses, rentals,
2102 per diems, accommodations and other related costs.

2103 “Qualified production facility”, a facility located in the commonwealth in which live
2104 theater productions are, or are intended to be, exclusively presented that contains at least 1 stage,
2105 a seating capacity of not less than 175 seats, dressing rooms, storage areas and other ancillary
2106 amenities necessary for the eligible theater production.

2107 “Transportation expenditures”, expenses incurred in Massachusetts for the packaging,
2108 crating and transportation both to the commonwealth for use in a qualified theater production of
2109 sets, costumes or other tangible property constructed or manufactured out of state, or from the
2110 commonwealth after use in a qualified theater production of sets, costumes or other tangible
2111 property constructed or manufactured in the commonwealth and the transportation of the cast and
2112 crew to and from the commonwealth; provided, that “transportation expenditures” shall include
2113 any portion performed in Massachusetts of the packaging, crating and transporting of property
2114 and equipment used for special and visual effects, sound, lighting and staging, costumes,
2115 wardrobes, make-up and related accessories and materials and any other performance or
2116 production-related property and equipment.

2117 (2) Any taxpayer that has been awarded an eligible theater production certificate and
2118 has completed a cost accounting pursuant to subsection (c) of section 3M of chapter 23A shall
2119 be allowed a tax credit against taxes imposed by this chapter. The credit shall not

2120 exceed \$5,000,000 and shall be limited to: (i) 35 per cent of in-state payroll costs; (ii) 25 per cent
2121 of production and performance expenditures; and (iii) 25 per cent of transportation
2122 expenditures. Additionally, the credit shall not exceed the amount of credit specified in the
2123 eligible theater production certificate.

2124 (3) The tax credit shall be allowed against the tax for the taxable period in which the
2125 credit is issued and any amount of the tax credit that exceeds the tax due for a taxable year
2126 may be carried forward for not more than 5 succeeding tax years.

2127 (4) If a taxpayer has not claimed the tax credits in whole or part, a taxpayer eligible for
2128 the tax credits may assign, transfer or convey the tax credits, in whole or in part, by sale or
2129 otherwise to any individual or entity and such assignee of the tax credits that have not
2130 claimed the tax credits, in whole or in part, may assign, transfer or convey the tax credits, in
2131 whole or in part, by sale or otherwise to any individual or entity. The assignee of the tax credits
2132 may use acquired credits to offset up to 100 per cent of the tax liabilities otherwise imposed
2133 pursuant to this chapter. The assignee may apply the tax credits against taxes imposed on the
2134 assignee for not more than 5 succeeding tax years from the date an eligible theater production
2135 certificate is first issued by the office. The assignor shall perfect the transfer by notifying the
2136 commissioner, in writing, within 30 calendar days following the effective date of the transfer and
2137 shall provide any information as may be required by the commissioner to administer and carry
2138 out this subsection.

2139 (5) The commissioner shall promulgate such rules and regulations necessary for the
2140 administration of this section.

2141 (ee)(1) As used in this subsection, the following words shall, unless the context clearly
2142 requires otherwise, have the following meanings:-

2143 “Capital investment”, expenses incurred for the site preparation and construction, repair,
2144 renovation, improvement or equipping of a building, structure, facility or other improvements to
2145 real property, including, but not limited to, site-related utility and transportation infrastructure
2146 improvements.

2147 “Center”, the Massachusetts clean energy technology center established in section 2 of
2148 chapter 23J.

2149 “Certified climatetech company” shall have the same meaning as defined in section 1 of
2150 chapter 23J.

2151 “Climatetech facility”, any building, complex of buildings or structural components of
2152 buildings, including access infrastructure, and all machinery and equipment used in the research,
2153 manufacturing, assembly, development, provision or administration of goods or services in the
2154 climatetech sector.

2155 “Owner”, a taxpayer subject to tax under this chapter that: (i) holds title to a climatetech
2156 facility; or (ii) ground leases the land underlying a climatetech facility for at least 50 years.

2157 “Tenant”, a taxpayer subject to tax under this chapter that is a lessee in climatetech
2158 facility.

2159 (2) An owner or tenant, to the extent authorized by the climatetech tax incentive program
2160 established in section 16 of chapter 23J, may take a refundable credit against the taxes imposed
2161 by this chapter in an amount, as determined by the center, of up to 50 per cent of the owner’s

2162 total capital investment in a climatetech facility. The total amount of tax credit awarded pursuant
2163 to this section shall be distributed in equal parts over the 5 taxable years that correspond to the
2164 period in which the owner or tenant is certified pursuant to said section 16 of said chapter 23J.

2165 (3) An owner shall be eligible for a tax credit authorized under this subsection if the
2166 owner demonstrates to the center that: (i) the owner is a certified climatetech company; (ii) the
2167 owner's total capital investment in the climatetech facility is not less than \$5,000,000; and (iii)
2168 the climatetech facility shall employ not less than 50 new full-time employees by the fifth year of
2169 the owner's certification period under section 16 of chapter 23J. Upon verification, the center
2170 shall provide this information to the department of revenue for the purpose of administering the
2171 credit.

2172 (4) A tenant shall be eligible for a tax credit authorized pursuant to this subsection if the
2173 tenant demonstrates to the center that: (i) the tenant is a certified climatetech company; (ii) the
2174 owner has made a total capital investment in the facility that is not less than \$5,000,000; (iii) the
2175 tenant occupies a leased area of the climatetech facility that represents not less than 25 per cent
2176 of the total leasable square footage of the facility; and (iv) the tenant shall employ not less 13
2177 full-time employees by the fifth year of the tenant's certification period under section 16 of
2178 chapter 23J. Upon verification, the center shall provide this information to the department of
2179 revenue for the purpose of administering the credit. The amount of tax credits awarded under this
2180 subsection to a tenant for a taxable year shall not exceed the tenant's total lease payments for
2181 occupancy of the climatetech facility for the taxable year.

2182 (5) The department of revenue shall issue the refundable portion of the credit without
2183 further appropriation and in accordance with the cumulative amount, including the current year

2184 costs of incentives allowed in previous years, which shall not exceed \$30,000,000 annually as set
2185 forth in subsection (d) of section 16 of chapter 23J.

2186 (6) The credit under this subsection shall be attributed on a pro rata basis to the owners,
2187 partners or members of the legal entity entitled to the credit under this subsection and shall be
2188 allowed as a credit against the tax due under this chapter from such owners, partners or members
2189 in a manner determined by the commissioner.

2190 (7) The department of revenue shall promulgate such rules and regulations as are
2191 necessary to administer the credit established in this section.

2192 (ff)(1) A taxpayer, to the extent authorized by the climatetech tax incentive program
2193 established in subsection (d) of section 16 of chapter 23J, may be allowed a refundable jobs
2194 credit against the tax liability imposed under this chapter in an amount determined by the
2195 Massachusetts clean energy technology center established in section 2 of said chapter 23J, in
2196 consultation with the department of revenue.

2197 (2) A taxpayer taking a credit under this subsection shall commit to the creation of not
2198 less than 5 net new permanent full-time employees in the commonwealth.

2199 (3) A credit allowed under this subsection shall reduce the liability of the taxpayer under
2200 this chapter for the taxable year. If a credit claimed under this subsection by a taxpayer exceeds
2201 the taxpayer's liability as otherwise determined under this chapter for the taxable year, 90 per
2202 cent of such excess credit, to the extent authorized by the climatetech tax incentive program,
2203 shall be refundable to the taxpayer. Excess credit amounts shall not be carried forward to other
2204 taxable years.

2205 (4) The department of revenue shall issue the refundable portion of the jobs credit
2206 without further appropriation and in accordance with the cumulative amount, including the
2207 current year costs of incentives allowed in previous years, which shall not exceed \$30,000,000
2208 annually as set forth in subsection (d) of section 16 of chapter 23J.

2209 (5) The credit under this subsection shall be attributed on a pro rata basis to the owners,
2210 partners or members of the legal entity entitled to the credit under this subsection and shall be
2211 allowed as a credit against the tax due under this chapter from such owners, partners or members
2212 in a manner determined by the commissioner.

2213 (gg)(1) An employer engaged in business in the commonwealth that is not a business
2214 corporation subject to the excise under chapter 63, may be allowed a credit each taxable year
2215 against the tax liability imposed by this chapter equal to \$5,000 or 50 per cent of the wages paid
2216 to each net-new qualified intern employed in the taxable year, whichever is less. If a credit
2217 allowed by this subsection exceeds the tax otherwise due under this chapter, 100 per cent of the
2218 balance of such credit may, at the option of the taxpayer, be refunded to the taxpayer.

2219 (2) For an employer to be eligible for a credit under this subsection: (a) the intern shall be
2220 enrolled in or a recent graduate of a public or private institution of higher education located in
2221 Massachusetts; (b) the intern shall have been employed as a qualified intern by the employer for
2222 at least 12 weeks in the taxable year for which the credit is claimed; and (c) the employer shall
2223 demonstrate that the total number of interns employed in the taxable year exceeds the average
2224 number of interns employed by the taxpayer per year over the previous three years. An intern
2225 shall not be qualified if such intern is participating in another internship or apprenticeship

2226 program for which an employer has claimed a credit in the taxable year under this subsection or
2227 chapter 63.

2228 (3) The total cumulative value of the credits authorized pursuant to this subsection and
2229 section 38RR of chapter 63 shall not exceed \$10,000,000 annually. An employer shall not claim
2230 more than \$100,000 in credits under this subsection for any taxable year. A credit allowed under
2231 this subsection shall not be transferable.

2232 (4) The credit under this subsection shall be attributed on a pro rata basis to the owners,
2233 partners or members of the legal entity entitled to the credit under this subsection and shall be
2234 allowed as a credit against the tax due under this chapter of such owners, partners or members, in
2235 a manner determined by the commissioner.

2236 (5) The executive office of economic development, in consultation with the
2237 commissioner, shall authorize, administer and determine eligibility for the tax credit pursuant to
2238 this subsection and section 38RR of chapter 63 and shall allocate the credit in accordance with
2239 the standards and requirements set forth in regulations promulgated pursuant to this subsection.
2240 The secretary of economic development, in consultation with the commissioner, shall
2241 promulgate regulations establishing an application process for the credit.

2242 (6) The secretary of economic development shall annually file a report with the house and
2243 senate committees on ways and means, the joint committee on economic development and
2244 emerging technologies and the joint committee on labor and workforce development identifying
2245 the following: (a) the total amount of tax credits claimed pursuant to this subsection and section
2246 38RR of chapter 63; (b) the number of participating interns; and (c) the number of participating
2247 employers. In the fourth submission of said annual report, the secretary of economic

2248 development shall also provide an assessment of the effectiveness of the credit offered under this
2249 subsection and section 38RR of chapter 63 in achieving the goal of retaining graduating talent in
2250 the commonwealth. Notwithstanding section 21 of chapter 62C, the department of revenue may
2251 provide to the secretary of economic development de-identified, statistical tax return information
2252 related to the tax filings of former participating interns for the 5 tax years beginning after the
2253 conclusions of the internship to evaluate whether former interns are both employed and
2254 domiciled in the commonwealth after the internship. Said information must be shared in a
2255 manner that prevents the identification of particular tax returns.

2256 SECTION 123. Subsection (a) of section 31M of chapter 63 of the General Laws, as so
2257 appearing, is hereby amended by striking out, in lines 4 to 13, inclusive, the definition of “Life
2258 sciences” and inserting in place thereof the following definition:-

2259 “Life sciences,” advanced and applied sciences that expand the understanding of human
2260 physiology and have the potential to lead to medical advances or therapeutic applications
2261 including, but not limited to, agricultural biotechnology, biogenerics, bioinformatics, biomedical
2262 engineering, biopharmaceuticals, biotechnology, biosecurity, life sciences-related artificial
2263 intelligence, chemical synthesis, chemistry technology, diagnostics, genomics, image analysis,
2264 marine biology, marine technology, medical technology, medical devices, nanotechnology,
2265 natural product pharmaceuticals, proteomics, regenerative and preventative medicine, RNA
2266 interference, stem cell research and veterinary science.

2267 SECTION 124. Subsection (j) of section 38M of said chapter 63, as so appearing, is
2268 hereby amended by striking out, in lines 120 to 121, the words “and (ii) equipment for the

2269 federal National Aeronautics and Space Administration”, and inserting in place thereof the
2270 following words:-

2271 (ii) equipment for the federal National Aeronautics and Space Administration; and (iii)
2272 medical countermeasures, including, but not limited to, medicines and medical supplies that can
2273 be used to diagnose, prevent or treat diseases related to chemical, biological, radiological or
2274 nuclear threats; biologic products; vaccines; blood products; antibodies; antimicrobial or antiviral
2275 drugs; diagnostic tests to identify threat agents; and personal protective equipment.

2276 SECTION 125. Subsection (k) of said section 38M of said chapter 63, as so appearing, is
2277 hereby amended by striking out, in lines 126 to 134, inclusive, the definition of “life sciences”,
2278 and inserting in place thereof the following definition:-

2279 “Life sciences”, advanced and applied sciences that expand the understanding of human
2280 physiology and have the potential to lead to medical advances or therapeutic applications
2281 including, but not limited to, agricultural biotechnology, biogenerics, bioinformatics, biomedical
2282 engineering, biopharmaceuticals, biotechnology, biosecurity, life sciences-related artificial
2283 intelligence, chemical synthesis, chemistry technology, diagnostics, genomics, image analysis,
2284 marine biology, marine technology, medical technology, medical devices, nanotechnology,
2285 natural product pharmaceuticals, proteomics, regenerative and preventative medicine, RNA
2286 interference, stem cell research and veterinary science.

2287 SECTION 126. Subsection (k) of section 38M of said chapter 63, as so appearing, is
2288 hereby amended by inserting the following definitions:-

2289 “Climatetech” shall have the same meaning as described in section 1 of chapter 23J.

2290 “Climatetech company” shall have the same meaning as described in section 1 of chapter
2291 23J.

2292 SECTION 127. Said subsection (k) of said section 38M of said chapter 63, as so
2293 appearing, is hereby further amended by striking out the definition of “Taxpayer” and inserting
2294 in place thereof the following definition:-

2295 “Taxpayer”, a (i) person, (ii) certified life sciences company or (iii) a certified
2296 climatetech company subject to the taxes imposed by chapters 62, 63, 64H or 64I.

2297 SECTION 128. Said subsection (k) of said section 38M of said chapter 63, as so
2298 appearing, is hereby further amended by inserting after the words “chapter 23I”, in line 144, the
2299 following words:- or the climatetech tax incentive program established in subsection (d) of
2300 section 16 of chapter 23J.

2301 SECTION 129. Section 38N of said chapter 63 as most recently amended by section 229
2302 of chapter 7 of the Acts of 2023, is hereby amended by striking out subsection (a) and inserting
2303 in place thereof the following subsection:-

2304 (a) As used in this section, “Certified project”, “EACC”, “EDIP contract”, “Proportion of
2305 compliance” and “Refundable credit” shall have the same meanings as ascribed to them in
2306 section 3A of chapter 23A.

2307 SECTION 130. Said section 38N of said chapter 63, as so appearing, is hereby further
2308 amended by striking out, in lines 7 to 10, inclusive, the words “, up to an amount equal to 50 per
2309 cent of the liability in a taxable year; provided, however, that the 50 per cent limitation shall not
2310 apply where the credit is refundable under subsection (d)”.

2311 SECTION 131. Said section 38N of said chapter 63, as so appearing, is hereby further
2312 amended by striking out, in lines 13 to 17, inclusive, the words “adopt; provided, however, that a
2313 credit awarded in connection with a certified project that will retain permanent full-time
2314 employees in a gateway municipality without creating a net increase in permanent full-time
2315 employees shall not exceed \$5,000 per retained employee” and inserting in place thereof the
2316 following word:- adopt.

2317 SECTION 132. Said section 38N of said chapter 63, as so appearing, is hereby further
2318 amended by striking out, in line 27, the word “or”, the second time it appears, and inserting in
2319 place thereof the following word:- of.

2320 SECTION 133. Said section 38N of said chapter 63, as so appearing, is hereby further
2321 amended by striking out, in line 29, the word “or”, the second time it appears, and inserting in
2322 place thereof the following word:- of.

2323 SECTION 134. Subsection (c) of said section 38N of said chapter 63, as so appearing, is
2324 hereby further amended in the second paragraph by adding the following sentence:-
2325 Notwithstanding section 21 of chapter 62C, the department of revenue shall provide the EACC
2326 with documentation confirming credits claimed under this section by a corporation subject to tax
2327 under this chapter that is the controlling business of a certified project, or an affiliate of a
2328 controlling business.

2329 SECTION 135. Said section 38N of said chapter 63, as so appearing, is hereby further
2330 amended by striking out, in line 46, the words “31A or”.

2331 SECTION 136. Subsection (i) of said section 38N of said chapter 63, as so appearing, is
2332 hereby further amended by striking out the last sentence and inserting in place thereof the

2333 following sentence:- The amount of credits subject to recapture shall be equal to the
2334 corporation's proportion of compliance, as determined by the EACC as part of its revocation
2335 process and reported to the corporation and the department of revenue at the time certification is
2336 revoked.

2337 SECTION 137. Subsection (a) of section 38U of said chapter 63, as appearing in the
2338 2022 Official Edition, is hereby amended by striking out, in lines 4 to 13, inclusive, the
2339 definition of "Life sciences" and inserting in place thereof the following definition:-

2340 "Life sciences", advanced and applied sciences that expand the understanding of human
2341 physiology and have the potential to lead to medical advances or therapeutic applications
2342 including, but not limited to, agricultural biotechnology, biogenerics, bioinformatics, biomedical
2343 engineering, biopharmaceuticals, biotechnology, biosecurity, life sciences-related artificial
2344 intelligence, chemical synthesis, chemistry technology, diagnostics, genomics, image analysis,
2345 marine biology, marine technology, medical technology, medical devices, nanotechnology,
2346 natural product pharmaceuticals, proteomics, regenerative and preventative medicine, RNA
2347 interference, stem cell research and veterinary science.

2348 SECTION 138. Section 38LL of said chapter 63, as so appearing, is hereby amended by
2349 striking out, in line 9, the figure "50" and inserting in place thereof the following figure:- 10.

2350 SECTION 139. Section 38MM of said chapter 63, as so appearing, is hereby amended by
2351 striking out, in line 28, the word "its" and inserting in place thereof the following words:- the
2352 owner's.

2353 SECTION 140. Said section 38MM of said chapter 63, as so appearing, is hereby further
2354 amended by striking out, in lines 47 to 48, the words “owner’s capital investment” and inserting
2355 in place thereof the following words:- total leasable square footage of.

2356 SECTION 141. Said section 38MM of said chapter 63, as so appearing, is hereby further
2357 amended by striking out, in lines 48 to 50, inclusive, the words “employ, in the aggregate with
2358 other tenants at the offshore wind facility, not less than 200” and inserting in place thereof the
2359 following words:- employ not less than 50.

2360 SECTION 142. Said chapter 63 is hereby further amended by inserting after section
2361 38MM, the following 5 sections:-

2362 Section 38NN. (a) As used in this section, the following words shall have the following
2363 meanings, unless the context clearly requires otherwise:

2364 “Advertising and public relations expenditure”, a cost incurred within the
2365 commonwealth by an eligible theater production for goods or services related to the marketing,
2366 public relations, creation and placement of print, electronic, television, billboards or other forms
2367 of advertising to promote the eligible theater production.

2368 “Eligible theater production”, a live stage musical, dance or theatrical production or tour
2369 being presented in a qualified production facility that is either: (a) a pre-Broadway
2370 production; (b) a pre-off Broadway production; (c) a national tour launch; or (iv) a regional
2371 professional theater production.

2372 “Eligible theater production certificate”, a certificate issued by the office, in
2373 consultation with the commissioner, certifying that a production is an eligible theater production

2374 that meets the rules or regulations of the office, and that it has been awarded a tax credit in a
2375 specified amount, pursuant to section 3M of chapter 23A.

2376 “National tour launch”, a live stage production that, in its original or adaptive version, is
2377 performed in a qualified production facility and opens its national tour in the commonwealth.

2378 “Office”, the Massachusetts office of business development established in section 1 of
2379 chapter 23A, or any constituent office thereof.

2380 “Payroll”, all salaries, wages, fees and other compensation from sources within the
2381 commonwealth, including, but not limited to, taxes, benefits and any other consideration
2382 incurred or paid to talent and non-talent employees of the applicant for services rendered within
2383 the commonwealth to and on behalf of an eligible theater production; provided, that the payroll
2384 expenditure shall be incurred or paid by the applicant for services related to any portion of an
2385 eligible theater production from its pre-production stages, including, but not limited to: (i) the
2386 writing of the script, (ii) casting, (iii) hiring of service providers, (iv) purchases from vendors,
2387 (v) marketing, (vi) advertising, (vii) public relations, (viii) load in, (ix) rehearsals, (x)
2388 performances, (xi) other eligible theater production related activities, and (xii) load out; and
2389 provided further, that the payroll expenditure shall be directly attributable to the eligible theater
2390 production and shall be limited to the first \$100,000 of wages incurred or paid to each employee
2391 of an eligible theater production in each tax year.

2392 “Pre-Broadway production”, a live stage production that, in its original or
2393 adaptive version, is performed in a qualified production facility having a presentation scheduled
2394 for city of New York’s Broadway theater district within 24 months after its presentation in the
2395 commonwealth.

2396 “Pre-off Broadway production”, a live stage production that, in its original or adaptive
2397 version, is performed in a qualified production facility having a presentation scheduled for the
2398 city of New York’s off-Broadway theater district within 24 months after its presentation in the
2399 commonwealth.

2400 “Production and performance expenditures”, a contemporaneous exchange of cash or
2401 cash equivalent for goods or services related to development, production, performance or
2402 operating expenditures incurred in the commonwealth for a qualified theater production,
2403 including, but not limited to, expenditures for design, construction and operation, including sets,
2404 special and visual effects, costumes, wardrobes, make-up, accessories, costs associated with
2405 sound, lighting, staging, advertising and public relations expenditures, facility expenses,
2406 rentals, per diems, accommodations and other related costs.

2407 “Qualified production facility”, a facility located in the commonwealth in which
2408 live theater productions are, or are intended to be, exclusively presented that contains at least 1
2409 stage, a seating capacity of not less than 175 seats, dressing rooms, storage areas and other
2410 ancillary amenities necessary for the eligible theater production.

2411 “Transportation expenditures”, expenses incurred in Massachusetts for the packaging,
2412 crating and transportation both to the commonwealth for use in a qualified theater production of
2413 sets, costumes or other tangible property constructed or manufactured out of state, or from the
2414 commonwealth after use in a qualified theater production of sets, costumes or other tangible
2415 property constructed or manufactured in the commonwealth and the transportation of the cast and
2416 crew to and from the commonwealth; provided, that “transportation expenditures” shall include
2417 any portion performed in Massachusetts of the packaging, crating and transporting of property

2418 and equipment used for special and visual effects, sound, lighting and staging, costumes,
2419 wardrobes, make-up and related accessories and materials and any other performance or
2420 production-related property and equipment.

2421 (b) Any taxpayer that has been awarded an eligible theater production certificate and has
2422 completed a cost accounting pursuant to subsection (c) of section 3M of chapter 23A shall
2423 be allowed a tax credit against taxes imposed by this chapter. The credit shall not
2424 exceed \$5,000,000 and shall be limited to (i) 35 per cent of the total in-state payroll costs; (ii) 25
2425 per cent of the production and performance expenditures; and (iii) 25 per cent of
2426 transportation expenditures. Additionally, the credit shall not exceed the amount of credit
2427 specified in the eligible theater production certificate.

2428 (c) The tax credit shall be allowed against the tax for the taxable period in which the
2429 credit is issued and any amount of the tax credit that exceeds the tax due for a taxable year
2430 may be carried forward for not more than 5 succeeding tax years.

2431 (d) If a taxpayer has not claimed the tax credits in whole or part, a taxpayer eligible
2432 for the tax credits may assign, transfer or convey the tax credits, in whole or in part, by sale or
2433 otherwise to any individual or entity and such assignee of the tax credits that have not
2434 claimed the tax credits, in whole or in part, may assign, transfer or convey the tax credits, in
2435 whole or in part, by sale or otherwise to any individual or entity. The assignee of the tax credits
2436 may use acquired credits to offset up to 100 per cent of the tax liabilities otherwise imposed
2437 pursuant to this chapter. The assignee may apply the tax credits against taxes imposed on the
2438 assignee for not more than 5 succeeding tax years from the date an eligible theater production
2439 certificate is first issued by the office. The assignor shall perfect the transfer by notifying the

2440 commissioner, in writing, within 30 calendar days following the effective date of the transfer and
2441 shall provide any information as may be required by the commissioner to administer and carry
2442 out this section.

2443 (e) Credits allowed to corporations that are included in a combined group within the
2444 meaning of section 32B may be shared with other corporations within such group that are
2445 also doing business in Massachusetts, to the extent those corporations are engaged in a unitary
2446 business.

2447 (f) Credits allowed to a company that is an S corporation, as defined in section 1361 of
2448 the Code, partnership or a limited liability company that is taxed as a partnership shall be
2449 passed through respectively to persons designated as partners, members or owners of such
2450 companies on a pro rata basis or pursuant to an executed agreement among such persons
2451 designated as S corporation shareholders, partners or members documenting an alternate
2452 distribution method without regard to their sharing of other tax or economic attributes of such
2453 entity.

2454 (g) The commissioner shall promulgate such rules and regulations necessary for the
2455 administration of this section.

2456 Section 3800. (a) As used in this section, the following words shall have the following
2457 meanings, unless the context clearly requires otherwise:

2458 “Capital investment”, expenses incurred for the site preparation and construction, repair,
2459 renovation, improvement or equipping of a building, structure, facility or other improvements to
2460 real property, including, but not limited to, site-related utility and transportation infrastructure
2461 improvements.

2462 “Center”, the Massachusetts clean energy technology center established in section 2 of
2463 chapter 23J.

2464 “Certified climatetech company”, as defined in section 1 of chapter 23J.

2465 “Climatetech facility”, any building, complex of buildings or structural components of
2466 buildings, including access infrastructure, and all machinery and equipment used in the research,
2467 manufacturing, assembly, development, provision or administration of goods or services in the
2468 climatetech sector.

2469 “Owner”, a taxpayer subject to tax under this chapter that: (i) is a corporation that holds
2470 title to a climatetech facility; or (ii) ground leases the land underlying a climatetech facility for at
2471 least 50 years.

2472 “Tenant”, a taxpayer subject to tax under this chapter that is a lessee in climatetech
2473 facility.

2474 (b) An owner or tenant, to the extent authorized by the climatetech tax incentive program
2475 established in section 16 of chapter 23J, may take a refundable credit against the taxes imposed
2476 by this chapter in an amount, as determined by the center, of up to 50 per cent of the owner’s
2477 total capital investment in a climatetech facility. The total amount of tax credit awarded pursuant
2478 to this section shall be distributed in equal parts over the 5 taxable years that correspond to the
2479 period in which the owner or tenant is certified pursuant to said section 16 of said chapter 23J.

2480 (c) An owner shall be eligible for a tax credit authorized under this section if the owner
2481 demonstrates to the center that: (i) the owner is a certified climatetech company; (ii) the owner's
2482 total capital investment in the climatetech facility equals not less than \$5,000,000; and (iii) the

2483 climatetech facility will employ not less than 50 new full-time employees by the fifth year of the
2484 owner's certification period under section 16 of chapter 23J. Upon verification, the center will
2485 provide this information to the department of revenue for the purpose of administering the
2486 credit.

2487 (d) A tenant shall be eligible for a tax credit authorized pursuant to this section if the
2488 tenant demonstrates to the center that: (i) the tenant is a certified climatetech company; (ii) the
2489 owner has made a total capital investment in the facility that equals not less than \$5,000,000; (iii)
2490 the tenant occupies a leased area of the climatetech facility that represents not less than 25 per
2491 cent of the total leasable square footage of the facility; and (iv) the tenant will employ not less
2492 than 13 full-time employees by the fifth year of the tenant's certification period under section 16
2493 of chapter 23J. Upon verification, the center will provide this information to the department of
2494 revenue for the purpose of administering the credit. The amount of tax credits awarded under this
2495 section to a tenant for a taxable year shall not exceed the tenant's total lease payments for
2496 occupancy of the climatetech facility for the taxable year.

2497 (e) The department of revenue shall issue the refundable portion of the credit without
2498 further appropriation and in accordance with the cumulative amount, including the current year
2499 costs of incentives allowed in previous years, which shall not exceed \$30,000,000 annually as set
2500 forth in subsection (d) of section 16 of chapter 23J.

2501 (f) The department of revenue shall promulgate such rules and regulations as are
2502 necessary to administer the credit established in this section.

2503 Section 38PP. (a) A taxpayer may, to the extent authorized pursuant to the climatetech
2504 tax incentive program established by section 1 of chapter 23J, be allowed a credit against its

2505 excise due under this chapter equal to the sum of 10 per cent of the excess, if any, of the
2506 qualified research expenses for the taxable year, over the base amount, and 15 per cent of the
2507 basic research payments determined pursuant to section 41(e)(1)(A) of the Internal Revenue
2508 Code. The terms "qualified research expenses", "base amount", "qualified organization base
2509 period amount", "basic research" and any other terms affecting the calculation of the credit shall,
2510 unless the context otherwise requires or unless otherwise stated in this section, have the same
2511 meanings as under said section 41 of said Code.

2512 In determining the amount of the credit allowable under this section, the commissioner of
2513 revenue may aggregate the activities of all corporations that are members of a controlled group
2514 of corporations, as defined by 41(f)(1)(A) of said Code, and may aggregate the activities of all
2515 entities, whether or not incorporated, that are under common control, as defined in section
2516 41(f)(1)(B) of said Code.

2517 (b) For a qualified climatetech company, research and development costs, within the
2518 meaning of section 41 of said Code, shall include, those qualified research expenditures that are
2519 performed both inside and outside of the commonwealth.

2520 (c) For purposes of section 30, the deduction from gross income that may be taken with
2521 respect to any expenditures qualifying for a credit under said section 41 of said Code shall be
2522 based upon its cost less the credit allowable under this section; provided, however, that section
2523 280C(c) of said Code shall not apply.

2524 (d) The credit allowed hereunder for any taxable year shall not reduce the excise to less
2525 than the amount due under subsection (b) of section 32, subsection (b) of section 39, section 67
2526 or under any other general or special law.

2527 (e) The credit allowed under this section shall be limited to 100 per cent of a
2528 corporation's first \$25,000 of excise, as determined before the allowance of any credits, plus 75
2529 per cent of the corporation's excise, as so determined in excess of \$25,000. The commissioner of
2530 revenue shall promulgate regulations similar to those authorized under section 38(c)(2)(B) of the
2531 Internal Revenue Code for purposes of apportioning the \$25,000 amount among members of a
2532 controlled group. Nothing in this section shall alter section 32C, as it affects other credits under
2533 this chapter.

2534 (f) If a corporation files a combined return of income under section 32B, a credit
2535 generated by an individual member corporation under this section shall first be applied against
2536 the excise attributable to that company under sections 32 or 39, subject to the limitations of
2537 subsections (d) and (e). A member corporation with an excess research and development credit
2538 may apply its excess credit against the excise of another group member if such other member
2539 corporation may use additional credits under the limitations of said subsections (d) and (e).
2540 Unused, unexpired credits generated by a member corporation shall be carried over from year to
2541 year by the individual corporation that generated the credit and shall not be refundable. Nothing
2542 in this section shall be construed to alter subsection (h) of section 31A.

2543 (g) A corporation entitled to a credit under this section for any taxable year may carry
2544 over and apply to its excise for any of the next succeeding 15 taxable years that portion, as
2545 reduced from year to year, of its credit which exceeds its excise for the taxable year. A
2546 corporation may carry over and apply to its excise for any subsequent taxable year that portion,
2547 as reduced from year to year, of those credits which were not allowed by subsection (f).

2548 (h) The commissioner of revenue shall promulgate regulations necessary to carry out this
2549 section.

2550 Section 38QQ. (a) A taxpayer, to the extent authorized by the climatetech tax incentive
2551 program established in subsection (d) of section 16 of chapter 23J, may be allowed a refundable
2552 jobs credit against the tax liability imposed under this chapter in an amount determined by the
2553 Massachusetts clean energy technology center established in section 2 of said chapter 23J, in
2554 consultation with the department of revenue.

2555 (b) A taxpayer taking a credit under this section shall commit to the creation of not less
2556 than 5 net new permanent full-time employees in the commonwealth.

2557 (c) A credit allowed under this section shall reduce the liability of the taxpayer under this
2558 chapter for the taxable year. If a credit claimed under this section by a taxpayer exceeds the
2559 taxpayer's liability as otherwise determined under this chapter for the taxable year, 90 per cent of
2560 such excess credit, to the extent authorized by the climatetech tax incentive program, shall be
2561 refundable to the taxpayer. Excess credit amounts shall not be carried forward to other taxable
2562 years.

2563 (d) The department of revenue shall issue the refundable portion of the jobs credit
2564 without further appropriation and in accordance with the cumulative amount, including the
2565 current year costs of incentives allowed in previous years, which shall not exceed \$30,000,000
2566 annually as set forth in subsection (d) of section 16 of chapter 23J.

2567 Section 38RR. (a) A business corporation engaged in business in the commonwealth
2568 may be allowed a credit each taxable year against its excise due under this chapter in an amount
2569 equal to \$5,000 or 50 per cent of the wages paid to each net-new qualified intern employed in the

2570 taxable year, whichever is less. If a credit allowed by this section exceeds the tax otherwise due
2571 under this chapter, 100 per cent of the balance of such credit may, at the option of the taxpayer,
2572 be refunded to the taxpayer.

2573 (b) For an employer to be eligible for a credit under this section: (i) the intern shall be
2574 enrolled in or a recent graduate of a public or private institution of higher education located in
2575 Massachusetts; (ii) the intern shall have been employed as a qualified intern by the employer for
2576 at least 12 weeks in the taxable year for which the credit is claimed; and (iii) the employer shall
2577 demonstrate that the total number of interns employed in the taxable year exceeds the average
2578 number of interns employed by the taxpayer per year over the previous three years. An intern
2579 shall not be qualified if such intern is participating in another internship or apprenticeship
2580 program for which an employer has claimed a credit in the taxable year under this chapter or
2581 section 6 of chapter 62 of the General Laws.

2582 (c) The total cumulative value of the credits authorized pursuant to this section and
2583 subsection (gg) of section 6 of chapter 62 shall not exceed \$10,000,000 annually. An employer
2584 shall not claim more than \$100,000 in credits under this section for any taxable year. A credit
2585 allowed under this section shall not be transferable.

2586 (d) The executive office of economic development, in consultation with the
2587 commissioner, shall authorize, administer and determine eligibility for the tax credit pursuant to
2588 this section and subsection (gg) of section 6 chapter 62 and shall allocate the credit in accordance
2589 with the standards and requirements set forth in regulations promulgated pursuant to this section.
2590 The secretary of economic development, in consultation with the commissioner, shall
2591 promulgate regulations establishing an application process for the credit.

2592 (e) The secretary of economic development shall annually file a report with the house and
2593 senate committees on ways and means, the joint committee on economic development and
2594 emerging technologies, and the joint committee on labor and workforce development identifying
2595 the following: (i) total amount of tax credits claimed pursuant to this section and subsection (gg)
2596 of section 6 of chapter 62; (ii) the number of participating interns; and (iii) the number of
2597 participating employers. In the fourth submission of said annual report, the secretary of
2598 economic development shall also provide an assessment of the effectiveness of the credit offered
2599 under this section and subsection (gg) of section 6 of chapter 62 in achieving the goal of
2600 retaining graduating talent in the commonwealth. Notwithstanding section 21 of chapter 62C, the
2601 department of revenue may provide to the secretary of economic development de-identified,
2602 statistical tax return information related to the tax filings of former participating interns for the
2603 five tax years beginning after the conclusions of the internship to evaluate whether former interns
2604 are both employed and domiciled in the commonwealth after the internship. Said information
2605 must be shared in a manner that prevents the identification of particular tax returns.

2606 SECTION 143. Section 42B of said chapter 63, as appearing in the 2022 Official Edition,
2607 is hereby amended by striking out, in lines 50 to 51, the words “a certified life sciences” and
2608 inserting in place thereof the following words:- or the climatetech tax incentive program
2609 established by section 16 of chapter 23J, a certified.

2610 SECTION 144. Section 6 of said chapter 64H, as so appearing, is hereby amended by
2611 inserting, after subsection (xx), the following new subsection:-

2612 (yy)(1) Sales of tangible personal property purchased for a certified climatetech
2613 company, to the extent authorized pursuant to the climatetech tax incentive program established

2614 by section 16 of chapter 23J, for use in connection with the construction, alteration, remodeling,
2615 repair or remediation of research, development or manufacturing or other commercial facilities
2616 used for the provisions of goods or services in the climatetech sector and utility support systems.
2617 Only purchases made on or after the effective date of this paragraph shall be eligible for this
2618 exemption.

2619 (2) As used in this paragraph, the following words shall have the following meanings,
2620 unless the context clearly requires otherwise:-

2621 “Climatetech” shall have the same meaning as described in section 1 of chapter 23J.

2622 “Climatetech company” shall have the same meaning as described in section 1 of chapter
2623 23J.

2624 “Utility support systems”, all areas of utility support systems including, but not limited
2625 to, site, civil, mechanical, electrical and plumbing systems.

2626 SECTION 145. Chapter 98 of the General Laws is hereby amended by adding the
2627 following section:-

2628 Section 59. (a) For the purposes of this section, the following terms shall have the
2629 following meanings unless the context clearly requires otherwise:-

2630 “Charging session”, an event starting when a customer of an EVSE initiates purchase of
2631 electric vehicle charging services from an EVSE and ends when either the EVSE or the customer
2632 ends the continuous transfer of said electric vehicle charging services to that customer’s electric
2633 vehicle.

2634 “Commercial electric vehicle charging station”, an EVSE, or a group of EVSEs, at a
2635 certain location where every EVSE within that group is owned and operated by the same person
2636 or entity and which requires users to pay the EVSE owner a fee for electric vehicle charging
2637 services.

2638 “Director”, the director of standards in the office of consumer affairs and business
2639 regulation.

2640 “Division”, the division of standards in the office of consumer affairs and business
2641 regulation.

2642 “Electric vehicle”, means a battery electric vehicle that draws propulsion energy solely
2643 from an on-board electrical energy storage device during operation that is charged from an
2644 external source of electricity or a plug-in hybrid electric vehicle with an on-board electrical
2645 energy storage device that can be recharged from an external source of electricity which also has
2646 the capability to run on another fuel.

2647 “Electric vehicle charging services”, the transfer of electric energy from an electric
2648 vehicle charging station to a battery or other storage device in an electric vehicle and billing
2649 services, networking and operation and maintenance.

2650 “Electric vehicle service provider”, an entity that operates a digital communications
2651 network that remotely manages one or more commercial electric vehicle charging stations.

2652 “Electric vehicle supply equipment” or “EVSE”, a device or system designed and used
2653 specifically to transfer electrical energy to an electric vehicle, either as charge transferred via
2654 physical or wireless connection, by loading a fully charged battery, or by other means.

2655 “EVSE connector”, a cable and connector combination which carries electrical current
2656 from a commercial electric vehicle charging station’s enclosure to the port of an electric vehicle.

2657 “EVSE owner”, any person owning, in whole or in part, a commercial electric vehicle
2658 charging station in Massachusetts.

2659 “Network roaming”, the act of a member of 1 electric vehicle charging station billing
2660 network using a charging station that is outside of the member's billing network with the
2661 member's billing network account information.

2662 (b) An EVSE owner shall register a commercial electric vehicle charging station with the
2663 division prior to offering electric vehicle charging services to the public on a form created by the
2664 division. The division shall set the length of the term of the registration by regulation. An
2665 applicant for registration shall submit such registration in the manner determined by the division
2666 along with the appropriate registration fee established pursuant to subsection (d).

2667 No person shall operate a commercial electric vehicle charging station without first
2668 registering the device with the division. An EVSE owner who owns more than one commercial
2669 electric vehicle charging station in Massachusetts shall separately register each commercial
2670 electric vehicle charging station. The registrant shall notify the division within 30 days if the
2671 station is sold or ownership is otherwise transferred, if the operator changes, or if the station
2672 ceases operation.

2673 (c) The registration form may include the commercial electric vehicle charging station’s
2674 street address; geographic location; hours of operation; charging level; number, make and model
2675 for each EVSE; number and type of connectors for each EVSE; interoperability; description and
2676 amount of any fees users may incur to use the commercial EVSE, other than the price the EVSE

2677 owner charges the user for the electric vehicle charging services themselves; accepted methods
2678 of payment; and any other information the division finds necessary.

2679 (d) The division shall establish a fee schedule for registrations, renewals and inspections,
2680 including the imposition of late charges when appropriate, by regulation. The division may retain
2681 such registration fees and fines it collects in order to support its operations.

2682 (e) An EVSE owner shall display, in a manner determined by the division to be clearly
2683 visible to a user of that EVSE, the price per kilowatt-hour of the electric vehicle charging
2684 services and any other costs a user might encounter when purchasing electric vehicle charging
2685 services from the EVSE at the time of purchase. The price shown on such display shall display
2686 any taxes imposed on the sale of the charging services. No sign, advertising material or other
2687 display or product that is placed upon, above or around an EVSE shall directly or indirectly
2688 obscure the posted price.

2689 (f) No EVSE owner shall sell electric vehicle charging services at any price other than the
2690 price so posted at the time of the sale. Any EVSE owner who sells electric vehicle charging
2691 services to a customer from an EVSE shall display on each EVSE, at a location and in a manner
2692 clearly visible to a user of that EVSE, the total volume of electricity transferred during each
2693 charging session. Any advertisement, statement, or display of electric vehicle charging services
2694 prices shall display the total price, including any taxes, usage fees, and any membership fees
2695 required to obtain the price displayed.

2696 (g) The director and their inspectors shall have the power to test, inspect and seal all
2697 EVSEs in accordance with standards set forth in the most recent publication of the National
2698 Institute of Standards and Technology Handbook 44 as adopted by the National Conference on

2699 Weights and Measures. Notwithstanding any other general law or special law to the contrary,
2700 said testing, inspection, and sealing shall be the sole responsibility of the division, unless and
2701 until the division assigns said responsibilities to a municipal sealer operating pursuant to sections
2702 34, 35 or 36 of chapter 98. All EVSE connectors and related equipment and systems shall meet
2703 all the applicable requirements contained in the most recent publication of the National Institute
2704 of Standards and Technology Handbook 44.

2705 All EVSE connectors and related equipment and systems which the division determines
2706 have met the standard contained herein shall be marked in a manner visible to consumers, as
2707 determined by the division. The division shall also affix a security seal to said EVSE pursuant to
2708 the standards contained in the most recent publication of National Institute of Standards and
2709 Technology Handbook 44.

2710 (h) The division may adopt, amend, alter or repeal, and shall enforce all such reasonable
2711 orders, rules and regulations as may be necessary or suitable for the administration and
2712 enforcement of this section, inclusive, and the division may, in such administration and
2713 enforcement, at any time cause to be made by its agents or representatives an audit, examination
2714 or investigation of the books, records, papers, vouchers, accounts and documents of any EVSE
2715 owner, who shall make them available, upon oral or written demand, to the division or any of its
2716 duly authorized agents or representatives. Every EVSE owner shall keep such records as may be
2717 prescribed by the orders, rules or regulations adopted by the division.

2718 (i) A violation of any provision of this section shall be punished by a civil citation of not
2719 more than \$5,000, pursuant to section 29A. Upon the second violation of this section, the
2720 division may, in addition to assessing a civil citation, suspend the right of such registrant to

2721 engage in the business of selling electric vehicle charging services for a period not exceeding 3
2722 months, and upon the third or subsequent violation, in addition to assessing a civil citation,
2723 suspend such right for a period not exceeding 1 year. Any party aggrieved by any action of the
2724 division pursuant to this subsection may appeal in accordance with the provisions of section
2725 29A.

2726 (j) All EVSE connectors and related equipment and systems which cannot be made to
2727 conform to the standard described in subsection (g) shall be taken out of service and marked or
2728 labelled in a manner by the division until it meets such standard. Whoever removes said mark or
2729 label without the consent of the person affixing the same shall be punished by a fine of not more
2730 than five thousand dollars or shall be subject to a civil citation as provided in section 29A.

2731 (k) The owner or operator of a commercial electric vehicle charging station shall provide
2732 payment options that allow access to the charging station by the general public. A person shall
2733 not be required to pay a subscription fee to use a commercial electrical vehicle charging station
2734 or be required to obtain a membership in a club, association or organization as a condition of
2735 using the station; provided, however, that owners and operators of a commercial electrical
2736 vehicle charging station may have separate price schedules conditioned on a subscription or
2737 membership.

2738 (l) The owner or operator of a commercial electric vehicle charging station or a designee
2739 shall disclose on an ongoing basis to federal or state entities, or other publicly available database
2740 designated by the division in consultation with the department of energy resources, data
2741 pertaining to each registered device, including the device's operating status, precise geographic
2742 location, hours of operation, charging level, hardware compatibility, schedule of fees, accepted

2743 methods of payment and the amount of network roaming charges for nonmembers, if any, or any
2744 information determined by the division necessary for disclosure.

2745 SECTION 146. Chapter 112 of the General Laws, as appearing in the 2022 Official
2746 Edition, is hereby amended by striking out section 9, and inserting in place thereof the following
2747 section:-

2748 Section 9. (a) An applicant for limited registration under this section may, upon payment
2749 of a fee to be determined annually by the secretary of administration and finance under section
2750 3B of chapter 7, be registered by the board as an intern, fellow, or medical officer for such time
2751 as it may subscribe if the applicant furnishes the board with satisfactory proof of the following:

2752 (i) The applicant is at least 18 years of age and of good moral character.

2753 (ii) (1) The applicant has creditably completed 2 years of a premedical course of study
2754 at an accredited college or university and not less than 3 ½ years of study in a legally chartered
2755 medical school having the power to grant degrees in medicine; or (2) if not enrolled in or a
2756 graduate of a legally chartered medical school in the United States or Canada, the applicant is the
2757 holder of a standard certificate granted after an examination by the Education Council for
2758 Foreign Medical Graduates, unless granted an exemption by the board; or (3) the applicant has
2759 completed a minimum of 2 years of premedical education at an accredited college or university
2760 of the United States, Canada or Puerto Rico and if the applicant has studied medicine in a
2761 medical school outside the United States, Canada or Puerto Rico that is recognized by the World
2762 Health Organization, has completed all the formal requirements for the degree corresponding to
2763 doctor of medicine, except internship and social service and has completed 1 year of clinical

2764 clerkship approved by the liaison committee on medical education of the American Medical
2765 Association.

2766 (iii) The applicant has been appointed as an intern, fellow or medical officer in a hospital
2767 or other institution of the commonwealth, or of a county or municipality thereof; in a hospital or
2768 clinic which is incorporated under the laws of the commonwealth or in a clinic which is affiliated
2769 with a hospital licensed by the department of public health under authority of section 71 of
2770 chapter 111; in an outpatient clinic operated by the department of mental health; in the
2771 department of public health for duty in clinics or in programs operated or approved by the
2772 department of public health; or in programs approved by the board of registration in medicine in
2773 the commonwealth and leading toward certification by specialty boards recognized by the
2774 American Medical Association.

2775 (iv) The applicant has applied to participate in the medical assistance program
2776 administered by the secretary of health and human services in accordance with chapter 118E and
2777 Title XIX of the Social Security Act and any federal demonstration or waiver relating to the
2778 medical assistance program for the limited purpose of ordering and referring services covered
2779 under the program if regulations governing such limited participation are promulgated under
2780 section 37 of chapter 118E.

2781 Such limited registration shall entitle the applicant to practice medicine only in the
2782 hospital, institution, clinic or program designated on the applicant's certificate of limited
2783 registration, or outside such hospital, institution, clinic or program for the treatment, under the
2784 supervision of one of its medical officers who is a duly registered physician, of persons accepted
2785 by such hospital, institution, clinic or program as patients, or in any hospital, institution, clinic or

2786 program affiliated for training purposes with the hospital, institution, clinic or program
2787 designated on such certificate, which affiliation is approved by the board and in any case under
2788 regulations established by such hospital, institution, clinic or program. The name of any hospital,
2789 institution, clinic or program so affiliated and so approved shall also be indicated on such
2790 certificate. Limited registration under this section may be revoked at any time by the board.

2791 (b) Notwithstanding the other provisions of this section, an internationally-trained
2792 physician who has been licensed or is otherwise authorized to practice medicine in a country
2793 other than the United States shall be eligible to apply for a limited license to practice medicine
2794 for a renewable 1-year term after satisfying the criteria in below paragraph (iii), provided,
2795 however, that such limited registration shall provide a pathway for the issuance of a full
2796 unrestricted license to practice medicine in accordance with, and upon satisfaction of, the criteria
2797 in below paragraph (v).

2798 (i) Definitions. For the purposes of this subsection, the following terms shall have the
2799 following meanings, unless the context clearly requires otherwise:-

2800 “Commission”, the Educational Commission for Foreign Medical Graduates.

2801 “Internationally-trained physician”, a physician who has received a degree of doctor of
2802 medicine or its equivalent from a legally chartered medical school outside the United States
2803 recognized by the World Health Organization, who has been licensed or is otherwise authorized
2804 to practice medicine in a country other than the United States, and who has practiced medicine
2805 for at least one year.

2806 “Licensing Exam”, the United States Medical Licensing Examination.

2807 “Massachusetts physician shortage area”, a geographic region or population in the
2808 commonwealth experiencing a shortage of physicians, especially primary care physicians or
2809 psychiatrists, relative to population and need.

2810 “Participating healthcare facility”, a federally-qualified health center, community health
2811 center, hospital or other healthcare facility approved by the board that provides an assessment
2812 and evaluation program designed to develop, assess and evaluate an internationally-trained
2813 physician’s on-clinical skills, according to criteria developed or approved by the board; provided,
2814 however, that the participating healthcare facility provides medical care in a Massachusetts
2815 physician shortage area.

2816 (ii) For the purposes of this subsection, the Massachusetts health care workforce center
2817 or its equivalent in the department of public health shall assist the board in determining the
2818 regions or populations comprising a Massachusetts physician shortage area.

2819 (iii) The board shall issue a limited license to an applicant if the participating facility and
2820 the applicant submit evidence acceptable to the board that the applicant: (A) is an internationally-
2821 trained physician; (B) has a valid certificate issued by the commission or other credential
2822 evaluation service approved by the board, provided, however, that the board may waive such
2823 certification at its discretion where the applicant is unable to obtain the required documentation
2824 from a non-cooperating country; (C) has achieved a passing score on Step 1 and Step 2-Clinical
2825 Knowledge of the Licensing Exam; (D) has entered into an agreement with the participating
2826 facility providing that the facility shall develop, assess and evaluate the applicant’s familiarity
2827 with non-clinical skills and standards appropriate for medical practice in the commonwealth,
2828 according to assessment and evaluation criteria developed or approved by the board; (E) shall

2829 enter a full-time full employment relationship with the participating facility after the board issues
2830 a limited license to practice medicine to the applicant; and (F) has satisfied other criteria that
2831 may be developed by the board in fulfillment of this subsection.

2832 (iv) The 1-year limited license may not be renewed more than once.

2833 (v) An internationally-trained physician who provides the board with proof of (A)
2834 successful completion of the participating facility's assessment and evaluation program, (B) a
2835 passing score on Step 3 of the Licensing Exam and (C) any additional prerequisites that the
2836 board may require, shall be eligible to apply for a renewable 2-year restricted license to practice
2837 medicine only in a Massachusetts physician shortage area designated by the board; provided,
2838 however, that any additional prerequisites for eligibility shall not include post-graduate clinical
2839 training, and that the restricted license shall authorize the holder to practice independently in a
2840 primary care specialty, psychiatry or other specialty approved by the board. After 2 years of
2841 restricted practice, the internationally-trained physician shall be eligible to apply for a full,
2842 unrestricted license to practice medicine. The 2-year restricted license may not be renewed more
2843 than once.

2844 SECTION 147. Section 2 of chapter 128 of the General Laws, as so appearing, is hereby
2845 amended by striking out, in line 78, the word "October" and inserting in place thereof the
2846 following word:- "December".

2847 SECTION 148. Section 19A of chapter 138 of the General Laws, as so appearing, is
2848 hereby amended by striking out, in line 3, the words "19C or 19D," and inserting in place thereof
2849 the following words:- "19C, 19D, or 19E."

2850 SECTION 149. Subsection (a) of section 4 of chapter 142A of the General Laws, as so
2851 appearing, is hereby amended by striking out, in line 5, the word “two” and inserting in place
2852 thereof the following figure:- 5.

2853 SECTION 150. Section 5 of said chapter 142A, as so appearing, is hereby amended by
2854 inserting after the word “jurisdiction”, in line 5, the following words:- or an arbitrator pursuant to
2855 section 4.

2856 SECTION 151. Said section 5 of said chapter 142A, as so appearing, is hereby further
2857 amended by striking out, in lines 9 to 13, the words “owner has exhausted all customary and
2858 reasonable efforts to collect the judgment but the contractor has filed for bankruptcy, fled the
2859 jurisdiction or the owner is otherwise unable to collect such judgment after execution” and
2860 inserting in place thereof the following words:- contractor has failed to pay the judgment or
2861 award and the director has determined that reasonable efforts to collect have been made.

2862 SECTION 152. Section 7 of said chapter 142A, as so appearing, is hereby amended by
2863 striking out the first paragraph and inserting in place thereof the following paragraph:-

2864 An owner may make a claim to the fund only if the owner has complied with section 3,
2865 has obtained a judgment or arbitration award and has filed the claim to the fund not more than 7
2866 years from the date of the contract, the contractor has failed to pay the judgment or award, and
2867 the director has determined that reasonable efforts to collect have been made.

2868 SECTION 153. Said section 7 of said chapter 142A, as so appearing, is hereby further
2869 amended by striking out the third paragraph and inserting in place thereof the following
2870 sentence:- “The director shall issue regulations for the administration of the fund, including, but
2871 not limited to, the maximum amount that may be paid from the fund in connection with any

2872 single claim; provided, however, that no payment from the fund shall exceed an owner's actual
2873 loss as determined at the discretion of the director.”

2874 SECTION 154. Section 9 of said chapter 142A of the General Laws, as so appearing, is
2875 hereby amended by inserting, after subsection (d), the following:-

2876 (e) Prior to approving any application for registration or renewal conforming to the
2877 requirements of this chapter, the director shall refer identifying information regarding an
2878 applicant to the department of criminal justice information services, which shall obtain
2879 criminal offender record information but shall transmit to the director only information regarding
2880 any conviction of the applicant of gross fraud or cheat as defined by section 76 of chapter 266.

2881 SECTION 155. Said chapter 142A is hereby further amended by striking out section 15.

2882 SECTION 156. Section 17 of said chapter 142A, as appearing in the 2022 Official
2883 Edition, is hereby amended by striking out clause (17) and inserting in place thereof the
2884 following 4 clauses:-

2885 (17) engaging in gross fraud or cheat as defined by section 76 of chapter 266;

2886 (18) had a license, certificate, registration or authority issued by another state or territory
2887 of the United States, the District of Columbia or a foreign state or nation with authority to issue
2888 such a license, certificate, registration or authority revoked, cancelled, suspended, not renewed or
2889 otherwise acted against, or if the holder has been disciplined, if the basis for the action would
2890 constitute a basis for disciplinary action in the commonwealth;

2891 (19) failing to repay the fund in full, including the appropriate amount of annual interest,
2892 for any amount paid from the fund because of the contractor's or subcontractor's conduct; or
2893 (20) violating any other provision of this chapter.

2894 SECTION 157. Said section 17 of said chapter 142A, as so appearing, is hereby further
2895 amended by adding the following paragraph:-

2896 For purposes of this section, the conduct of a contractor or subcontractor shall be deemed
2897 to include the conduct of their agents, employees, salespersons or subcontractors, whether or not
2898 an express relationship exists, if the work or activities is within the scope of the contract and not
2899 for additional work beyond the contract undertaken by separate agreement with the owner.

2900 SECTION 158. Section 18 of said chapter 142A, as so appearing, is hereby amended in
2901 the first paragraph by adding the following sentence:- The director may also enter into a consent
2902 agreement with a registrant to impose 1 or more administrative penalties, including, but not
2903 limited to, voluntary revocation of the registration.

2904 SECTION 159. Chapter 147 of the General Laws is hereby amended by repealing
2905 sections 32 to 51, inclusive.

2906 SECTION 160. Subsection (4) of section 25Q of chapter 152 of the General Laws, as so
2907 appearing, is hereby amended by adding the following sentence:-

2908 Subsection (1) shall not apply to groups that have been in existence for at least 5 years
2909 and have established a premium payment plan acceptable to the commissioner.

2910 SECTION 161. Section 3 of chapter 176J of the General Laws, as so appearing, is hereby
2911 amended after paragraph (d) by inserting the following new paragraph:-

2912 (e) Notwithstanding this chapter or any other general or special law to the contrary, a
2913 carrier may annually offer small groups a reward or other incentive designed to promote job
2914 growth and job retention among small businesses. The amount of such rewards shall be
2915 determined by the carrier based upon differences in the cost of administering a plan due to the
2916 size of the small group. Any reward established pursuant to this subsection shall be submitted to
2917 the commissioner for informational purposes prior to the payment of any such reward. The
2918 requirements to qualify for such reward shall be applied equally and consistently to all small
2919 group purchasers, treating all similarly situated purchasers that have qualified for the reward in
2920 the same manner.

2921 SECTION 162. Said chapter 176J of the General Laws, as so appearing, is hereby further
2922 amended by inserting after section 13 the following new section:-

2923 Section 13A. The annual rewards or other incentives authorized by subsection (d) of
2924 section 13 of this chapter may also be based upon increased efficiencies in a carrier's
2925 administration of health plans offered through the cooperative resulting from the group purchase
2926 of said plans, or upon the use of transparency tools by the cooperative to control healthcare costs
2927 for members or to educate members regarding proper utilization.

2928 SECTION 163. Section 85W of chapter 231 of the General Laws, as so appearing, is
2929 hereby amended by inserting after the word "compensation", in line 2, the following words:- in
2930 excess of \$500 per year.

2931 SECTION 164. Section 9 of chapter 265 of the General Laws, as so appearing, is hereby
2932 amended by striking the words "sections thirty-two to fifty, inclusive, of chapter one hundred

2933 and forty-seven” and inserting in place thereof the following:- “sections 4 to 23, inclusive, of
2934 chapter 23O”.

2935 SECTION 165. Section 10 of said chapter 265, as so appearing, is hereby amended by
2936 striking the words “sections thirty-two to fifty, inclusive, of chapter one hundred and forty-
2937 seven” and inserting in place thereof the following:- “sections 4 to 23, inclusive, of chapter
2938 23O”.

2939 SECTION 166. Section 12 of said chapter 265, as so appearing, is hereby amended by
2940 striking the words “sections 32 to 50A, inclusive, of chapter 147,” and inserting in place thereof
2941 the following:- “sections 4 to 23, inclusive, of chapter 23O”.

2942 SECTION 167. Section 1 of chapter 270 of the General Laws, as so appearing, is hereby
2943 amended by striking out, in lines 2 and 3, the following:- “grains of paradise.”

2944 SECTION 168. Section 10 of chapter 498 of the Acts of 1993, as amended by section
2945 142 of chapter 268 of the Acts of 2022, is hereby further amended in the ninth paragraph by
2946 striking out the last sentence.

2947 SECTION 169. Said section 10 of chapter 498 of the Acts of 1993, as so appearing, is
2948 hereby further amended by inserting at the end the following paragraph:-

2949 Notwithstanding the provisions of any general or special law to the contrary, and
2950 notwithstanding any provision to the contrary in the Devens Reuse Plan or By-laws: (i) there
2951 shall be no square foot limit or cap on the amount of commercial or industrial development that
2952 may occur within Devens; and (ii) there shall be no limit or cap on the number of residential
2953 units that may be developed within Devens. Nothing in the foregoing sentence shall modify

2954 other provisions of the By-Laws regulating the development of housing within Devens or
2955 requiring the issuance of development permits by the Devens Enterprise Commission for specific
2956 projects.

2957 SECTION 170. Section 40 of chapter 179 of the Acts of 2022 is hereby repealed.

2958 SECTION 171. (a) There shall be a working group, to be called the Special Working
2959 Group on Youth Sports, for the purpose of conducting an investigation and study of the current
2960 state of youth sports, as defined in section 1 of chapter 230 of the General Laws. The working
2961 group shall study and make recommendations relative to the regulation of such youth sports
2962 including, but not limited to: (i) maximum participation hours per youth sport in a defined period
2963 of time; (ii) licensing of businesses and coaches, including licensing fees and the conditions
2964 under which any such licensing fee may be waived to promote access to participation; and (iv)
2965 standards for player safety, including concussion protocols and athletic trainer requirements. The
2966 working group shall conduct at least 3 public hearings.

2967 (b) The working group shall consist of the chair of the Massachusetts state athletic
2968 commission, who shall serve as chair of the working group; 2 members to be appointed by the
2969 senate president; and 2 members to be appointed by the speaker of the house of representatives.
2970 Members of the working group shall not be compensated for their service.

2971 (c) The working group shall report to the general court and the Massachusetts state
2972 athletic commission the results of its investigation and study and its recommendations, together
2973 with drafts of regulations to be promulgated by the commission and legislation necessary to carry
2974 its recommendations into effect, if any, by filing the same with the commission, the clerks of the
2975 senate and house of representatives, the chairs of the joint committee on economic development

2976 and emerging technologies and the chairs of the joint committee on health care financing not
2977 later than 120 days after the third public hearing conducted by the working group.

2978 SECTION 172. Within 30 days after the effective date of this act, the secretary of
2979 economic development and the secretary of housing of livable communities shall convene a
2980 working group that includes representatives from the towns of Ayer, Harvard and Shirley, the
2981 Massachusetts Development Finance Agency and the Devens Committee to determine a strategy
2982 and plan to provide for increased housing production within Devens, including, but not limited
2983 to, the feasibility of allowing up to 400 multi-family residential units in the Innovation and
2984 Technology Center zoning district established by Article V(A)(13) of the By-laws. The
2985 secretaries of economic development and housing and livable communities shall report the
2986 findings of the working group within 180 days after the effective date of this act.

2987 SECTION 173. (a) The Massachusetts gaming commission established pursuant to
2988 chapter 23K of the General Laws, hereinafter referred to as the commission, shall review the
2989 economic and employment performance of its licensees and identify strategies and policy
2990 updates to maximize revenue and employment opportunities in the industry. Said review shall
2991 also consider, but not be limited to: (i) the negative or positive implications to the integrity of the
2992 Commonwealth's revenue generation and estimates thereto as a result of the prospective
2993 operation of a sovereign nation tribal facility, permitted under the provisions of the United States
2994 Indian Gaming Regulatory Act in region C, as defined by said chapter 23K; and (ii) the revenue
2995 impacts of competitor state gaming industry facilities on the Massachusetts industry with
2996 estimates thereto, inclusive of the racing and simulcast industries.

2997 (b) The commission shall report its findings together with recommended legislative
2998 changes, if any, as well as accompanying revenue and employment generation estimates
2999 associated with its legislative recommendations to the governor, the attorney general, the speaker
3000 of the house of representatives, the president of the senate, the chairs of the joint committee on
3001 economic development and emerging technologies and the clerks of the house and senate not
3002 later than October 1, 2025.

3003 SECTION 174. (a) There shall be within the executive office of economic development a
3004 5-year pilot surety bond assistance program to encourage the participation of economically and
3005 socially disadvantaged businesses in bidding for and securing contracts for capital projects. The
3006 program may include, but is not limited to:

3007 (1) providing technical assistance to eligible contractors to secure surety bonds;

3008 (2) providing financial assistance to guarantee surety bonds required on behalf of the
3009 commonwealth or on behalf of any county, city, town, district or other political subdivision of
3010 the commonwealth or other public instrumentality for the construction, reconstruction, alteration,
3011 remodeling, repair or demolition of public buildings or other public works.

3012 (b) The executive office shall establish eligibility requirements and other program terms
3013 for the program through regulations or program guidelines; provided, however that such
3014 eligibility requirements shall endeavor to direct the financial assistance provided by the program
3015 to ensure fair participation of businesses owned by persons from socially and economically
3016 disadvantaged groups for whom access to capital facility projects and state assisted building
3017 projects in the commonwealth has been historically limited. The executive office may administer

3018 this program through 1 or more contracts with the Massachusetts Development Finance Agency
3019 or Massachusetts Growth Capital Corporation.

3020 (c) Not later than December 31, the executive office shall provide an annual report on its
3021 website detailing the activities of the program, including, but not limited to, an analysis of the
3022 provision of technical and financial assistance services and its impact on increasing access and
3023 participation in capital projects for historically disadvantaged groups. The report shall be made
3024 public on its website.

3025 (d) The secretary of economic development may promulgate regulations or program
3026 guidelines necessary to implement this section.

3027 (e) Implementation of this section shall be subject to the United States Treasury's
3028 approval to use federal funding for the purposes described herein.

3029 SECTION 175. (a) For purposes of this section, the following words shall have the
3030 following meanings, unless the context clearly requires otherwise:-

3031 "Approval", except as otherwise provided in subsection (b), any permit, certificate, order,
3032 excluding enforcement orders, license, certification, determination, exemption, variance, waiver,
3033 building permit or other approval or determination of rights from any municipal, regional or state
3034 governmental entity, including any agency, department, commission or other instrumentality
3035 thereof, concerning the use or development of real property, and any environmental permit,
3036 including certificates, licenses, certifications, determinations, exemptions, variances, waivers,
3037 building permits or other approvals or determinations of rights issued or made under chapter 21
3038 of the General Laws; chapter 21A of the General Laws except section 16 of said chapter 21A;
3039 chapter 21D of the General Laws; section 3B of chapter 21E of the General Laws; sections 61 to

3040 62L, inclusive, of chapter 30 of the General Laws; chapter 30A of the General Laws; chapter 40
3041 of the General Laws; chapters 40A to 40C, inclusive, of the General Laws; chapter 40R of the
3042 General Laws; chapter 40Y of the General Laws; chapter 41 of the General Laws; chapter 43D
3043 of the General Laws; section 21 of chapter 81 of the General Laws; chapter 91 of the General
3044 Laws; chapter 131 of the General Laws; chapter 131A of the General Laws; chapter 143 of the
3045 General Laws; sections 4 and 5 of chapter 249 of the General Laws; chapter 258 of the General
3046 Laws; or chapter 665 of the Acts of 1956 or any local by-law or ordinance.

3047 “Development”, division of a parcel of land into 2 or more parcels, the construction,
3048 reconstruction, conversion, structural alteration, relocation or enlargement of a building or other
3049 structure or facility or any grading, soil removal or relocation, excavation or landfill or any use
3050 or change in the use of any building or other structure or land or extension of the use of land.

3051 “Tolling period”, the period from January 1, 2023 to January 1, 2026, inclusive.

3052 (b)(1) Notwithstanding any general or special law to the contrary, an approval in effect or
3053 existence during the tolling period shall be extended for a period of 3 years in addition to the
3054 lawful term of the approval.

3055 (2) Nothing in this section shall extend or purport to extend: (i) a permit or approval
3056 issued by the United States government or an agency or instrumentality thereof or a permit or
3057 approval of which the duration of effect or the date or terms of its expiration are specified or
3058 determined under a law or regulation of the United States government or an agency or
3059 instrumentality thereof; (ii) a permit, license, privilege or approval issued by the division of
3060 fisheries and wildlife under chapter 131 of the General Laws; (iii) an approval, determination,
3061 exemption, certification, statement of qualification or any other administrative action by the

3062 department of energy resources under 225 CMR 20.00, subsection (c) of section 17 of chapter
3063 25A of the General Laws or corresponding regulations under 225 CMR 21.00; (iv) any
3064 agreement entered into by the Massachusetts Department of Transportation or the Massachusetts
3065 Bay Transportation Authority or any permit, license or approval issued by the department or
3066 authority relating to the sale, acquisition or lease or development of real property owned in
3067 whole or in part by the department or authority or the sale, acquisition, lease or development of
3068 any interest therein related to such real property pursuant to chapter 6C or chapter 161A of the
3069 General Laws; or (v) any enforcement order, consent decree or settlement agreement.

3070 (3) Nothing in this section shall affect the ability of a municipal, regional or state
3071 governmental entity, including an agency, department, commission or other instrumentality
3072 thereof, to revoke or modify a specific permit or approval, or extension of a specific permit or
3073 approval under this section, when that specific permit or approval or the law or regulation under
3074 which the permit or approval was issued contains language authorizing the modification or
3075 revocation of the permit or approval.

3076 (4) If an approval tolled under this section is based upon the connection to a sanitary
3077 sewer system, the approval's extension shall be contingent upon the availability of sufficient
3078 capacity, on the part of the treatment facility, to accommodate the development for whose
3079 approval has been extended. If sufficient capacity is not available, then those permit holders
3080 whose approvals have been extended shall have priority with regard to the further allocation of
3081 gallonage over those permit holders who have not received approval of a hookup prior to the
3082 effective date of this section. Priority regarding the distribution of further gallonage to a permit
3083 holder who has received the extension of an approval under this section shall be allocated in
3084 order of the granting of the original approval of the connection.

3085 (5) If an owner or petitioner sells or otherwise transfers a property or project in order for
3086 an approval to receive an extension all commitments made by the original owner or petitioner
3087 under the terms of the permit must be assigned to and assumed by the new owner or petitioner. If
3088 the new owner or petitioner does not meet or abide by such commitments, then the approval shall
3089 not be extended under this section.

3090 (6) Nothing in this section shall be construed or implemented in such a way as to modify
3091 a requirement of law that is necessary to retain federal delegation to or assumption by the
3092 commonwealth of the authority to implement a federal law or program.

3093 (7) Any project covered by approval in effect during the tolling period shall be governed
3094 by the applicable provisions of any local ordinance or by-law, if any, in effect at the time of the
3095 granting of the approval, unless the owner or petitioner of such project elects to waive the
3096 provisions of this section.

3097 SECTION 176. The Massachusetts clean energy technology center, in consultation with
3098 the executive office of economic development, shall set benchmarks for the climatetech tax
3099 incentive program established in section 16 of chapter 23J of the General Laws. After the
3100 program has been in effect for 5 years, the center, in consultation with the executive office of
3101 economic development, shall conduct an evaluation of the program by comparing climatetech
3102 advancements in the commonwealth against said benchmarks. The center shall review progress
3103 made towards the goals of developing and expanding climatetech industry-related employment
3104 opportunities and climatetech-related economic development by supporting and stimulating
3105 research, development, innovation, manufacturing, deployment and commercialization in the
3106 climatetech sector. The center shall submit a written report with the clerks of the house of

3107 representatives and the senate, the house and senate committees on ways and means, the joint
3108 committee on economic development and emerging technologies, the joint committee on
3109 telecommunications, utilities and energy, the joint committee on environment and natural
3110 resources and the joint committee on agriculture not later than December 31, 2029.

3111 SECTION 177. The Massachusetts office of business development, in conjunction with
3112 the commissioner of revenue, shall report on the impact of the live theater tax credit pursuant to
3113 subsection (dd) of section 6 of chapter 62 of the General Laws and section 38NN of chapter 63
3114 of the General Laws and shall submit the report to the clerks of the house of representatives and
3115 the senate, the house and senate committees on ways and means and the joint committee on
3116 economic development and emerging technologies not later than December 31 of the fourth tax
3117 year in which the live theater tax credit is available. The office and commissioner shall
3118 collaborate with the live theater industry to collect the relevant data for the report. Said report
3119 shall include data to assess the direct and indirect economic impacts of the live theater tax credit
3120 on the economy of the commonwealth, including estimates of theater tickets sales to domestic
3121 and international visitors, spending by live theater productions on adjacent businesses, wages
3122 paid for setting up and taking down productions, and impacts on businesses in proximity to
3123 theaters, including hotels and restaurants.

3124 SECTION 178. Notwithstanding any general or special law to the contrary, the
3125 unexpended and unencumbered balances of the bond-funded authorizations in the following
3126 accounts shall cease to be available for expenditure 180 days after the effective date of this act:
3127 7002-0015, 7002-8005, 7002-8013, 7002-8016, 7002-8017, 7002-8018, 7002-8019, 7002-8020,
3128 7002-8022, 7002-8035, 7002-8037, 7002-8038, 7002-8052, 7002-8060, 7005-8035, 7007-9035,
3129 7002-8010, 7002-8015, 7002-8030, 7002-8045, 7002-8050, 7002-8055, 7002-8065.

3130 SECTION 179. Notwithstanding any general or special law to the contrary, to meet the
3131 expenditures necessary in carrying out sections 2 to 2B, inclusive, the state treasurer shall, upon
3132 receipt of a request by the governor, issue and sell bonds of the commonwealth in an amount to
3133 be specified by the governor from time to time but not exceeding, in the aggregate,
3134 \$1,925,000,000. All bonds issued by the commonwealth, as aforesaid, shall be designated on
3135 their face “An Act Relative to Strengthening Massachusetts’ Economic Leadership” and shall be
3136 issued for a maximum term of years, not exceeding 30 years, as the governor may recommend to
3137 the general court pursuant to section 3 of Article LXII of the Amendments to the Constitution;
3138 provided, however, that all such bonds shall be payable not later than June 30, 2059. All interest
3139 and payments on account of principal on such obligations shall be payable from the General
3140 Fund. Bonds and interest thereon issued under the authority of this section shall, notwithstanding
3141 any other provision of this act, be general obligations of the commonwealth.

3142 SECTION 180. Notwithstanding any general or special law to the contrary, to meet the
3143 expenditures necessary in carrying out section 2C, the state treasurer shall, upon receipt of a
3144 request by the governor, issue and sell bonds of the commonwealth in an amount to be specified
3145 by the governor from time to time but not exceeding, in the aggregate \$900,000,000 . All bonds
3146 issued by the commonwealth, as aforesaid, shall be designated on their face “An Act Relative to
3147 Strengthening Massachusetts’ Economic Leadership ,” and shall be issued for a maximum term
3148 of years, not exceeding 30 years, as the governor may recommend to the general court pursuant
3149 to section 3 of Article LXII of the Amendments to the Constitution; provided, however, that all
3150 such bonds shall be payable not later than June 30, 2064. All interest and payments on account of
3151 principal on such obligations shall be payable from the General Fund. Bonds and interest thereon

3152 issued under the authority of this section shall, notwithstanding any other provision of this act, be
3153 general obligations of the commonwealth.

3154 SECTION 181. Pursuant to section 145, a commercial electric vehicle charging station
3155 operating in the commonwealth shall be required to register with the division of standards no
3156 later than January 1, 2026.

3157 SECTION 182. Section 31 of this act and subsection (dd) of section 2 of chapter 62 as
3158 inserted by section 122 of this act shall take effect for taxable years beginning on or after January
3159 1, 2024

3160 SECTION 183. Subsection (gg) of section 2 of chapter 62 as inserted by section 122 of
3161 this act and section 38RR of chapter 63 as inserted by section 142 of this act shall take effect for
3162 taxable years beginning on or after January 1 of the first year following a fiscal year which
3163 closes with a consolidated net surplus of at least \$400,000,000 pursuant to section 5C of chapter
3164 29 of the General Laws. Annually, not later than 30 days after the comptroller certifies the
3165 amount of the consolidated net surplus pursuant to said section 5C of said chapter 29, the
3166 commissioner of revenue shall certify to the secretary of administration and finance whether said
3167 subsection (gg) of said section 2 of said chapter 62 as inserted by said section 122 of this act and
3168 said section 38RR of said chapter 63 as inserted by said section 142 of this act will take effect
3169 pursuant to this section; provided, however, that no such certification by the commissioner of
3170 revenue shall be required in any year after said subsection (gg) of said section 2 of said chapter
3171 62 as inserted by said section 122 of this act and said section 38RR of said chapter 63 as inserted
3172 by said section 142 of this act take effect.

3173 SECTION 184. Section 31 is hereby repealed.

3174 SECTION 185. Subsection (dd) of section 2 of chapter 62 as inserted by section 122 of
3175 this act and section 38NN of chapter 63 as inserted by section 142 of this act are hereby
3176 repealed.

3177 SECTION 186. Section 184 shall take effect on January 1 of the sixth tax year following
3178 the effective date of section 31 of this act.

3179 SECTION 187. Section 185 shall take effect on January 1 of the eleventh tax year
3180 following the effective date of section 31 of this act.

3181 SECTION 188. Subsection (gg) of section 2 of chapter 62 as inserted by section 122 of
3182 this act and section 38RR of chapter 63 as inserted by section 142 of this act are hereby repealed.

3183 SECTION 189. Section 188 shall take effect on January 1 of the sixth tax year following
3184 the effective date of subsection (gg) of section 2 of chapter 62 as inserted by section 122 of this
3185 act and section 38RR of chapter 63 as inserted by section 142 of this act, as determined pursuant
3186 to section 183.

3187 SECTION 190. Sections 79; 116; 117; subsections (ee) and (ff) of section 2 of chapter 62
3188 as inserted by section 122; sections 38NN, 38OO, 38PP, 38QQ of chapter 63 as inserted by
3189 section 142; and section 144 of this act shall apply to tax years beginning on or after January 1,
3190 2024.