

# SENATE NO. 2262

## **AN ACT** CREATING A TAX INCENTIVE FOR RENEWABLE ENERGY TECHNOLOGY JOBS CREATION

*Be it enacted by the Senate and House of Representatives in General Court assembled,  
And by the authority of the same, as follows:*

1 SECTION 1. Section 67D of chapter 62C of the General Laws, as most recently amended  
2 by section 58 of chapter 123 of the acts of 2006, is hereby further amended by inserting  
3 after the words “or marine science technology”, each time it appears, the following  
4 words:- or renewable energy technology.

5 SECTION 2. Said section 67D of said chapter 62C is hereby further amended by  
6 inserting after the definition of “Payment years”, as so appearing, the following  
7 definition:-

8 “Renewable energy technology company,” a business primarily engaged in the research,  
9 development, production or provision of renewable energy for the purpose of developing  
10 or providing products or processes for specific commercial or public purposes; provided,  
11 however, that “Renewable energy technology company” shall include contract  
12 manufacturers engaged in the production of such products for a renewable energy  
13 technology company.

14 SECTION 3. Said section 67D of said chapter 62C is hereby further amended by striking  
15 out the definition of “Qualified services”, as amended by section 58 of chapter 123 of the  
16 acts of 2006” and inserting in place thereof the following definition:-

17

18 “Qualified services”, direct production manufacturing services performed by an  
19 employee of a biotechnology or medical device manufacturing or marine science  
20 technology or renewable energy technology company during a calendar year that consist  
21 primarily of at least 1 of the following services: medicinal and botanical manufacturing;  
22 pharmaceutical and preparation manufacturing; in vitro diagnostic substance  
23 manufacturing, biological product, except diagnostic, manufacturing, surgical and  
24 medical instrument manufacturing; electromedical and electrotherapeutic apparatus  
25 manufacturing; surgical appliance and supplies manufacturing; and irradiation apparatus  
26 manufacturing as referenced in the federal NAICS Codes for biotechnology  
27 manufacturing, numbers 325411-325414, 339112, 314510, 339113 and 334517,  
28 respectively, or direct manufacturing or professional services performed by an employee  
29 of a marine science technology company during a calendar year that consists of research,  
30 exploration, operations, monitoring or defense in a marine setting or direct manufacturing  
31 or professional services performed by an employee of a renewable energy technology  
32 company during a calendar year that consist of research, development, production or  
33 provision for renewable energy.

34