Commonwealth of Massachusetts

Massachusetts Office of Travel & Tourism

1 Ashburton Place, Room 2101, Boston, MA 02108

Request for Proposals (RFP)

2026
Massachusetts Live Theater Tax Credit Pilot Program

RFP Open Date: **Monday, April 27th, 2026**

2026 Application Submission Deadline: **5:00 PM on Monday, June 1, 2026**

Contact for Questions**: livetheatercredit@mass.gov**

Webpage: https://www.mass.gov/info-details/massachusetts-live-theater-tax-credit-pilot-program

CONTENTS

A. PURPOSE & PROGRAM OVERVIEW 2
B. PROGRAM ELIGIBILITY 2
C. APPLICATION REQUIREMENTS 3
D. TAX CREDIT AWARDS 5
E. CERTIFICATION PROCESS 6
F. SUBMISSION INSTRUCTIONS 7
G. OTHER TERMS & CONDITIONS 8

A. PURPOSE & PROGRAM OVERVIEW

The Massachusetts Office of Travel and Tourism (MOTT), in partnership with the Massachusetts Office of Business Development (MOBD), is seeking applications from Eligible Theater Companies interested in applying for the Live Theater Tax Credit Pilot Program. This program is designed to support the development and expansion of live theatrical productions in the Commonwealth by providing non-refundable tax credits to Eligible Theater Companies that incur Eligible Production Costs in Massachusetts. 2026 is the second year of a five-year pilot program.

The Live Theater Tax Credit Pilot Program offers tax credits to Eligible Theater Companies that produce or present Eligible Theater Productions in Massachusetts. The program aims to encourage local economic activity and support the Commonwealth's arts and culture ecosystem as well as strengthen Massachusetts' reputation as a hub for theatrical production.

Eligible applicants may receive a tax credit award based upon certain Eligible Production Costs the applicant incurs in Massachusetts in an amount up to (not to exceed) the sum of:

- 35% of **Payroll Costs**
- 25% of **Production and Performance Expenditures**
- 25% of **Transportation Expenditures**

B. WHAT'S NEW IN 2026

- The Live Theater Company must perform the Eligible Theater Productions multiple times a week for at least two weeks;
- Awardees are required to acknowledge support from the Massachusetts Office of Travel and Tourism in marketing or promotional materials associated with the Eligible Theater Production and submit documentation evidencing such acknowledgment with their application for a Final Certificate;
- Awardees must submit a copy of the Eligible Theater Production's audience survey with their application for a Final Certificate;
- The first performance date of an Eligible Theater Production must have occurred no earlier than January 1, 2026, though MOTT may prioritize productions scheduled in the future;
- Live Theater Companies applying under the Regional Theater Production category must be a Massachusetts-based company; and
- Applicants are prohibited from claiming Live Theater Tax Credits and Film Tax Credits for the same production.

C. PROGRAM ELIGIBILITY

Applicants eligible to apply for Live Theater Tax Credits must produce, co-produce or present an Eligible Theater Production with a Massachusetts-based theater venue, theater company, theater presenter or producer at a Qualified Production Facility.

1. **Eligible Theater Productions** requires the following:

    a. An estimated production budget with at least $100,000 of costs and expenses to be incurred in Massachusetts;

    b. A live-stage musical theater, dance or theatrical production that uses a written script and is performed multiple times a week for at least two weeks; and

    c. Meets one of the following production categories:

        Pre-Broadway Production – A live stage production that, in its original or adaptive version, is performed in a Qualified Production Facility having a presentation scheduled for the city of New York's Broadway theater district within 24 months after its presentation in the Commonwealth.

        Pre-Off-Broadway Production – A live stage production that, in its original or adaptive version, is performed in a Qualified Production Facility having a presentation scheduled for the city of New York's off-Broadway theater district within 24 months after its presentation in the Commonwealth.

        National Tour Launch – A live stage production that, in its original or adaptive version, is performed in a Qualified Production Facility and opens its national tour in the Commonwealth.

        Regional Professional Theater Production – A live stage production that is performed by a Massachusetts-based live theater company in a Qualified Production Facility with a professional paid cast and crew.

    d. The first performance date of an Eligible Theater Production must occur no earlier than January 1, 2026.

2. A **Qualified Production Facility** requires the following:

    a. Located in Massachusetts;
    b. Contains at least one stage;
    c. Seating capacity of not less than 175 for the eligible production;
    d. Includes dressing rooms, storage areas, and other ancillary amenities necessary for the production; and
    e. Open to public

3. Applicants must be a duly organized and existing entity in good standing with the Commonwealth of Massachusetts and in compliance with all state and federal tax and employment laws.

Limitations:

- If MOTT determines an applicant is not eligible for Live Theater Tax Credits, it will notify the applicant of that determination in writing.

- MOTT will not issue an initial certificate to an applicant for more than one Eligible Theater Production per year or to multiple applicants for the same Eligible Theater Production.

- No more than $7,000,000 in Live Theater Tax Credits will be awarded annually.

- Any applicant approved for Live Theater Tax Credits is prohibited from claiming the Film Tax Credit pursuant to subsection (l) or subsection (ww) of section 6 of chapter 64H for the same production.

D. APPLICATION REQUIREMENTS

The application questions are organized into the following sections and can be found at the following link: 2026 Live Theater Tax Credit Program Application

Section I: Business Entity Applying for Live Theater Tax Credits

Details regarding the live theater company applying for the Live Theater Tax Credit, including business entity legal name, DBA, entity type, EIN, and address.

Section II: Applicant Contact

Contact information for the individual submitting an application on behalf of the entity seeking Live Theater Tax Credits.

Section III: Eligible Theater Production Details

Details about the live theater production for which the applicant is seeking Live Theater Tax Credits, such as:

- Title and description of production
- Type of production - Pre-Broadway, Pre-off-Broadway, National Tour Launch or Regional Theater Production. Certain production types are required to provide documentation evidencing post-production schedules
- Anticipated production schedule - pre-production, performance dates, post-production
- Anticipated date for submission of Cost Accounting Report and Economic Impact Report

Section IV: Anticipated Production Schedule

- Description of production schedule – pre-production, performance dates, post-production
- Total number of performances

Section V: Theater Venue Details

A description of the Massachusetts-based theater venue where the Eligible Theater Production is being performed.

- Production facility name and location
- Number of stages, seating capacity, and description of amenities

Section VI: Partners and Presenters

Details regarding any related partners or presenters of the Eligible Theater Production.

Section VII: Eligible Theater Budget

Costs and expenses to be incurred by the applicant for the Eligible Theater Production.

Section VIII: Anticipated Economic Impact

Awardees will be required to submit an Economic Impact Report following the conclusion of the Eligible Theater Production. A template audience survey and copy of the Economic Impact Report may be found on the Live Theater Tax Credit Program website.

Section IX: Proof of Good Standing

Applicants must provide the following proof of good standing dated within 90 days of submitting an application:

- Proof of good standing with the Secretary of Commonwealth. Certificates may be acquired from the Corporation's Division at the following link - corp.sec.state.ma.us/CorpWeb/Certificates/CertificateOrderForm.aspx

- Certification by the Massachusetts Commissioner of Revenue that the applicant is in compliance with its tax obligations under Chapter 62C of Massachusetts. A Certificate of Good Standing or Corporate Tax Lien Waiver may be acquired at the following link - https://www.mass.gov/info-details/faqs-dor-certificate-of-good-standing-or-corporate-tax-lien-waiver

- Certification from the Massachusetts Department of Unemployment Assistance that the applicant is current in all its obligations relating to contributions, payments in lieu of contributions, and the employer medical assistance contribution established in G.L.c.149,§189. DUA Certificates of Compliance may be acquired at the following link - https://www.mass.gov/unemployment-insurance-ui-for-employers

Section X: Application Certifications

Applicants are required to certify information about the live theater company applying for tax credits and application details.

MOTT reserves the right to request additional information from applicants as may be necessary to complete the application review or reject any and all submitted proposals and any or all parts of a proposed application.

E. TAX CREDIT AWARDS

MOTT will award Live Theater Tax Credits to eligible applicants on a pro rata basis calculated based on the total amount of Eligible Production Costs submitted by all eligible applicants.

MOTT reserves the right to make awards or issue partial awards at its sole discretion based on additional considerations, such as prioritizing productions scheduled for the following year in which the application is received, anticipated economic impact or to ensure the equitable distribution of available credits. All decisions by MOTT are final.

The following production costs or expenses incurred in Massachusetts by the applicant are eligible for Live Theater Tax Credits:

1. 35% of the total in-state **Payroll Costs** for services rendered within the Commonwealth

    - Payroll costs may include salaries, wages, fees and other compensation from sources within the Commonwealth, including, but not limited to, taxes, benefits and any other consideration incurred or paid to talent and non-talent employees of the applicant for services rendered within the Commonwealth to and on behalf of an Eligible Theater Production.
    - Payroll expenditures shall be incurred or paid by the applicant for services related to any portion of an Eligible Theater Production from its pre-production stages, including, but not limited to: (i) the writing of the script; (ii) casting; (iii) hiring of service providers; (iv) purchases from vendors; (v) marketing; (vi) advertising; (vii) public relations; (viii) load in; (ix) rehearsals; (x) performances; (xi) other Eligible Theater Production related activities; and (xii) load out;
    - Payroll expenditures shall be directly attributable to the Eligible Theater Production and limited to the first $100,000 of wages incurred or paid to each employee of an Eligible Theater Production in each tax year.

2. 25% of the **Production and Performance Expenditures** incurred in Massachusetts

    - Expenditures include goods or services related to development, production, performance or operating expenditures incurred in the Commonwealth for an Eligible Theater Production, including, but not limited to, expenditures for design, construction and operation, including sets, special and visual effects, costumes, wardrobes, make-up, accessories, costs associated with sound, lighting, staging, Advertising and Public Relations Expenditures, facility expenses, rentals, per diems, accommodations and other related costs.

3. 25% of **Transportation Expenditures** incurred in Massachusetts

    - Expenses may include packaging, crating and transportation both to the Commonwealth for use in an Eligible Theater Production of sets, costumes or other tangible property constructed or manufactured outside the Commonwealth, or from the Commonwealth after use in an Eligible Theater Production of sets, costumes or other tangible property constructed or manufactured in the Commonwealth and the transportation of the cast and crew to and from the Commonwealth.
    - “Transportation Expenditures” includes any portion performed in the Commonwealth of the packaging, crating and transporting of property and equipment used for special and visual effects, sound, lighting and staging, costumes, wardrobes, make-up and related accessories and materials and any other performance or production-related property and equipment.

Only production costs and expenses incurred by the applicant entity are eligible for Live Theater Tax Credits. Costs and expenses incurred by related partners or presenters for the Eligible Theater Production are not eligible.

Live Theater Tax Credits are **non-refundable**, **may be carried forward up to five years**, and are **transferable**.

F. CERTIFICATION PROCESS

After reviewing an application for eligibility, MOTT may make a recommendation to award Live Theater Tax Credits and issue an Initial Certification.

1. Initial Certification

Upon approval of an application for Live Theater Tax Credits, MOTT will issue an initial certificate to the recipient stating the following information:

- Entity eligible to claim Live Theater Tax Credits
- Total maximum amount of Live Theater Tax Credits approved
- Anticipated date the recipient will submit Cost Accounting Report and Economic Impact Report
- Anticipated year recipient will claim Live Theater Tax Credits
- Any additional information, conditions, restrictions or limitations

Recipients will be required to collect data about the direct and indirect economic impact of the Eligible Theater Production to be included in the Economic Impact Report.

Live Theater Tax Credits will be available beginning the year when an Initial Certificate is issued but may not be claimed until a Final Certificate is issued. Tax credits may be carried forward five years from the year the Initial Certificate is issued.

2. Final Certificate

No later than six months following the last performance of the Eligible Theater Production, the recipient shall submit the following to MOTT to obtain a Final Certificate:

- **Cost Accounting Report** detailing actual Eligible Production payroll costs, production and performance expenditures and transportation expenditures. The report shall include an accountant's certification confirming the accuracy of the information submitted. The Cost Accounting Report shall not include any Eligible Production Costs paid with state funds, state loans or state guaranteed loans.

- **Economic Impact Report** describing the direct and indirect economic impacts of the Eligible Theater Production, as anticipated in the recipient's application. This information may include the following:

    - Jobs created, associated wages, and theater ticket sales
    - Impacts on local businesses and vendors in proximity to the theater

- **Audience Survey:** the Economic Impact Report requires the Eligible Theater Company to collect information about attendees. A copy of the audience survey must be submitted with the application for a Final Certificate. A sample audience survey can be found on the Live Theater Tax Credit Program webpage.

- **Acknowledgement of Support:** Awardees must submit at least one example of materials acknowledging support from the Massachusetts Office of Travel and Tourism as part of the Economic Impact Report to obtain a Final Certificate.

After receipt and approval of the Cost Accounting Report and Economic Impact Report, MOTT will issue a Final Certificate confirming and authorizing the actual amount of Live Theater Tax Credits the recipient may claim. If MOTT or the Department of Revenue receives information that is materially inconsistent with representations made in an application, MOTT may modify or rescind the Initial Certificate and may decline to issue a Final Certificate.

G. Acknowledgement of Support

Applicants approved for Live Theater Tax Credits are required to acknowledge support from the Massachusetts Office of Travel and Tourism in marketing or promotional materials associated with the live theater production.

Approved applicants are encouraged to include the following acknowledgment language on the production's website, marketing materials, and/or production materials:

"The [NAME OF PRODUCTION] is supported by the Massachusetts Office of Travel and Tourism through a Massachusetts Live Theater Tax Credit Program Award"

Where appropriate, the acknowledgment should be accompanied by the MOTT logo. Approved logos and usage guidelines are available at: https://www.visitma.com/media-industry-portal/asset-library/logos/.

Awardees must submit at least one example of materials displaying the acknowledgment as part of the Economic Impact Report to obtain a Final Certificate.

Awardees may contact MOTT for assistance with acknowledgment language, review of draft materials, or to request digital copies of the MOTT logo.

H. SUBMISSION INSTRUCTIONS

All applications must be submitted electronically through Submittable by 5:00 pm on Monday, June 1st, 2026. Technical questions must be submitted by 12 pm on Wednesday, May 27, 2026. Late or incomplete submissions will not be considered.

For further questions or clarification, please contact livetheatercredit@mass.gov

I. OTHER TERMS & CONDITIONS

1. Legal Authority. The Live Theater Tax Credit Program is governed by M.G.L. c. 23A, §3M, c. 62, § 6(ff) and c. 63, § 38QQ and implementing regulations at 400 CMR 10.00 "Live Theater Tax Credits." Applicants are advised that these regulations represent the official program requirements, and this RFP summary is provided for informational purposes only.

2. Recordkeeping. For a period up to seven years after issuance of a Final Certificate, recipients must maintain detailed records necessary to substantiate its eligibility for Live Theater Tax Credits in accordance with any guidance issued by the Department of Revenue, including, but not limited to (a) the initial and final certificate issued by MOTT establishing

eligibility; (b) actual expenditures on Eligible Production Costs and total costs incurred within and outside of the Commonwealth for the Eligible Theater Production; (c) Information that a Pre-Broadway Production or Pre-Off Broadway Production presented the Eligible Theater Production in the City of New York's Broadway Theater District or Off-Broadway Theater District within 24 months after its presentation in the Commonwealth, if applicable; and (d) the Location and dates of a National Tour Launch's performances following its presentation in the Commonwealth, if applicable.

3. Certifications. Each applicant will be required to certify that they are duly authorized to submit the application on behalf of the named business entity and that the responses to the questions provided in the application, and the attached documentation, are true, accurate, and complete. The Massachusetts Office of Travel and Tourism will rely on the information provided in the application to make decisions about whether to award Live Theater Tax Credits. The Commonwealth reserves the right to deem an application ineligible for consideration, or if awarded Live Theater Tax Credits, to take action against the applicant, the applicant organization, and/or any other beneficiary of the Live Theater Tax Credits, if any of the information provided is determined to be false, inaccurate, or misleading.

4. Public Records. All data, materials, documentation, responses, information submitted in response to this solicitation are subject to the Massachusetts Public Records Law, M.G.L. c. 66 § 1 and to c. 4, §7(26).

MOTT and MOBD reserves the right to amend, modify, or otherwise alter this RFP, as required.