



Commonwealth of Massachusetts
Executive Office of Economic Development

MA Vacant Storefront Program Guidance Webinar

Community One Stop for Growth



Road Map



1. Program Overview
2. What's New This Year
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MA Vacant Storefront Program Overview

Description:

The Massachusetts Vacant Storefront Program was created to aid municipalities in their efforts to revitalize their downtown and commercial areas by encouraging the occupancy of long-term vacant storefronts. The program allows municipalities to use refundable tax credits as a tool to attract businesses to prominent vacancies within a community’s downtown and/or commercial area.

Eligibility:

All Massachusetts municipalities are eligible to submit an application to compete for access to MA Vacant Storefront tax credits.

The MA Vacant Storefront Program is administered through the **Community One Stop for Growth** - a single application portal and collaborative review process designed to streamline the experience for the applicant and better coordinate economic development programs and staff on engagement and grant making.





What's New This Year? New Program

- The Vacant Storefront Program is now administered as a competitive refundable tax credit incentive program through the Community One Stop for Growth.
- Municipalities may now apply for access to up to \$50,000 worth of dedicated, refundable tax credits to be used to incentivize businesses to occupy vacant storefronts within the community's downtown and/or commercial areas.
- Communities are no longer required to establish a Vacant Storefront District in order to participate in the program. However, the program will take prior Vacant Storefront District adoption into consideration when evaluating applications.
- If awarded, a municipality will maintain access to the credits through the final quarterly meeting of the EACC in 2026.
- For the purpose of the program, a storefront is now considered vacant if it has been unoccupied for at least six (6) months.



Where Does MA Vacant Storefront Program Fit in the One Stop?

Preparing for Growth			Catalyzing Specific Projects	
<p style="text-align: center;">Community Activation & Placemaking</p> <p>Technical Assistance for Downtowns</p> <ul style="list-style-type: none"> • Downtown Design Consultant Services • Downtown Mobility/Parking Consultant Services • Downtown Wayfinding/Branding Consultant Services • Economics of Downtown Consultant Services • Pedestrian Orientation/Placemaking Consultant Services • Small Business Support/E-commerce Consultant Services • Forming a Downtown Management District: Feasibility • Forming a Downtown Management District: Implementation <p>Incentivize Business in Vacant Downtown Storefronts</p> <ul style="list-style-type: none"> • Access Tax Credits for Business to Occupy Vacant Storefronts 	<p style="text-align: center;">Planning & Zoning</p> <p>Community Plan</p> <ul style="list-style-type: none"> • Master Plan • Neighborhood/Downtown/Corridor Plan • Urban Renewal Plan • Housing Production Plan • Housing Plan Alignment with State Housing Plan/Regional Goals • Regional Plan • Other Community Plan <p>Zoning Revision</p> <ul style="list-style-type: none"> • Zoning Revision to Comply with Section 3A of MGL c.40A • Zoning Revision related to Accessory Dwelling Unit to comply with revisions to MGL c40A section 3 • Zoning Revision to adopt pro-housing revisions that qualify for simple majority voting threshold • Comprehensive Zoning Review & Revision • Other Zoning Revision <p>Planning for Housing</p> <ul style="list-style-type: none"> • Housing Feasibility Plan • Housing Site Master Plan • Housing Infrastructure Plan • Housing Site Design Plan <p>District Redevelopment Technical Assistance</p> <ul style="list-style-type: none"> • Planning for Growth in a Commercial/Industrial District 	<p style="text-align: center;">Site Preparation</p> <p>Site Improvements to Unlock Development</p> <ul style="list-style-type: none"> • Site Readiness Pre-Construction • Site Readiness Construction <p>Municipal Surplus Property Disposition</p> <ul style="list-style-type: none"> • Municipal Surplus Property <p>Brownfield Site Clean Up</p> <ul style="list-style-type: none"> • Brownfields Site Assessment • Brownfields Remediation • Disposition Study 	<p style="text-align: center;">Building</p> <p>Underutilized Property Rehabilitation</p> <ul style="list-style-type: none"> • Underutilized Property Pre-Construction • Underutilized Property Construction <p>Housing Production</p> <ul style="list-style-type: none"> • Support Housing Production • Support Housing Rehabilitation • Support Housing Preservation <p>Revitalize Commercial Space in a TDI District</p> <ul style="list-style-type: none"> • Activation of Underperforming Commercial Space 	<p style="text-align: center;">Infrastructure</p> <p>Infrastructure to Support Residential Growth</p> <ul style="list-style-type: none"> • Pre-construction - Design / Engineering Documents Only • Construction <p>Public Infrastructure to Support Mixed-Use Development</p> <ul style="list-style-type: none"> • Pre-construction - Design / Engineering Documents Only • Construction <p>Public Infrastructure to Support Commercial/Industrial Development</p> <ul style="list-style-type: none"> • Pre-construction - Design / Engineering Documents Only • Construction <p>Small Town Road Improvements to Enhance Public Safety (STRAP)</p> <ul style="list-style-type: none"> • Construction of Road Improvements to Enhance Public Safety



Application Instructions

In Section 2 of the Full Application, applicants are asked to indicate the Project Category. To be reviewed by MA Vacant Storefront Program, applicants should make the following selections in question 2.4:

Development Continuum Category:

Community Activation & Placemaking

Project Type:

Incentivize Business in Vacant Downtown Storefronts

Project Focus:

Access Tax Credits for Business to Occupy Vacant Storefronts

For more information on completing the Full Application, visit www.mass.gov/onestop to view *One Stop Webinar 2: Application Guidance*



Important Project Parameters

Project Budget	<ul style="list-style-type: none">• Municipalities may now apply for up to \$50,000 worth of dedicated refundable tax credits.• Description of the amount of funds that will be dedicated to supporting this program.
Project Timeline Requirements	<ul style="list-style-type: none">• Approval through the One Stop allows a municipality to maintain access to the credits through the final quarterly meeting of the EACC in 2026, following which access to the tax credits will expire.
Eligible Use of Funds	<ul style="list-style-type: none">• A recipient of tax credits must submit personal income tax or business excise tax to the Massachusetts Department of Revenue (DOR).
Ineligible Activities	<ul style="list-style-type: none">• The tax credits can only used as granted by the EACC for the purposes of a credit to a personal income tax or business excise tax to the qualifying business.



How To Be Competitive

What is the key information that program reviewers take into consideration?

- The municipality's need for the tax credits as a tool to incentivize businesses to occupy vacant storefronts within the downtown/commercial area, including past challenges filling vacancies
- Reasonable tax credit request based on the size of the downtown/commercial area, number of vacancies, and the overall needs of the community
- Intended outcomes and impact on the downtown/commercial area
- Ability to execute the project
- Ability to use the tax credits within calendar year 2026
- Commitment of matching funds and/or in-kind contributions, if provided

What attachments should applicants be prepared to include in their applications?

- List of potential storefronts that have been vacant for 6 months or longer.
- Map of downtown/commercial area that storefronts are located.



FY26 Round Timeline

Jan.

- **Full Application and Expression of Interest Open (January)** – The Full Application is the official form for submitting all funding requests. Applicants may now begin to work on applications in the IGX system, however applications will only be accepted during the submission period.
- **One Stop Guidance Phase (January – April)** – A series of webinars will be hosted by both the One Stop Team and staff from each program within the One Stop. In addition, office hours will be hosted to answer applicant questions. Visit www.mass.gov/onestop for the full schedule of webinars and office hours.
- **Full Application Submission Period (May-June)** – Applicants may submit their Full Application(s) beginning May 5, 2025. All applications must be submitted by the **Full Application deadline of 11:59 p.m. on Wednesday, June 4.**
- **Review and Evaluation (July – September)** – All complete and eligible Full Applications submitted by the deadline will be reviewed and evaluated by the corresponding program managers at each state agency. The One Stop team will also conduct joint application reviews across agencies. Based on the program’s criteria, each program will prepare its list of applications recommended for funding, to be further reviewed and approved by agency and Secretariat leadership.
- **Notification of Grant Decisions (October)** – Once final recommendations have been approved, applicants will be notified of grant decisions in writing, and announcement events will be scheduled.

Oct.



Opportunities for Guidance

Visit www.mass.gov/onestop for more information on:

- **Expression of Interest**
 - Complete an Expression of Interest form to see if your project(s) is eligible for funding through the One Stop and get tips for preparing your application
- **One Stop and Program Webinars**
 - Recordings of all One Stop webinars are now available on the One Stop website
- **Office Hours**
 - **One Stop General Guidance Office Hours** – One Stop staff will hold office hours to discuss general One Stop process and technology questions
 - **Program Office Hours** – Staff from each program will hold an office hour to answer applicant questions related to the program
 - **MA Vacant Storefront Program's office hours will be held on April 7, 2025, at 12:00 pm**
 - **Contact staff- Emmy Hahn, emmy.hahn@mass.gov**