To the Honorable Senate and House of Representatives,

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

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

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

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

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

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

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

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

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

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

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

Taken all together, the proposals in this bill are essential to building an economy that is equitable, affordable and competitive. I respectfully request favorable consideration of this important legislation. My staff, and Secretary Hao and her staff, will be available to meet with you to answer questions. We look forward to working with you.

Respectfully Submitted,

Maura T. Healey,
Governor
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:

SECTION 1. To provide for a program of community development, economic opportunities, support for local governments, increased industry innovation, job creation, and the promotion of economic reinvestment through the funding of infrastructure improvements the sums set forth in sections 2 to 2C, inclusive, for the several purposes and subject to the conditions specified in this act, are hereby made available, subject to the laws regulating the disbursement of public funds. These sums shall be in addition to any amounts previously authorized and made available for the purposes of those items. The sums set forth in sections 2 to 2B, inclusive, shall be made available until June 30, 2029. The sums set forth in section 2C, shall be made available until June 30, 2034.

SECTION 2.
EXECUTIVE OFFICE OF ECONOMIC DEVELOPMENT
Office of the Secretary

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

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

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

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

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

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

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

$40,000,000

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

$10,000,000

7002-8058  For the Massachusetts Broadband Incentive Fund established in section 6C of chapter 40J of the General Laws, for capital repairs and improvements to broadband infrastructure owned by the Massachusetts Technology Park Corporation established by section 3 of chapter 40J

$10,000,000

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

$99,000,000

7002-8061  For the MassWorks infrastructure program established by section 63 of chapter 23A of the General Laws

$400,000,000

7002-8062  For a program to provide assistance to projects that will improve, rehabilitate or redevelop blighted, abandoned, vacant or underutilized properties to achieve the public purposes of eliminating blight, increasing housing production, supporting economic development projects, increasing the number of commercial buildings accessible to persons with disabilities and conserving natural resources through the targeted rehabilitation and reuse of vacant and underutilized property; provided, that such assistance shall take the form of a grant or a loan provided to a municipality or other public entity, a community development corporation, non-profit entity or for-profit entity; provided further, that eligible uses of funding shall include, but not be limited to, improvements and additions to or alterations of structures and other facilities necessary to comply with requirements of building codes, fire or other life safety codes and regulations pertaining to accessibility for persons with disabilities, where such code or regulatory
compliance is required in connection with a new commercial residential or civic use of such 
structure or facility, and the targeted removal of existing underutilized structures or facilities to 
create or activate publicly-accessible recreational or civic spaces; provided further, that funding 
shall be awarded on a competitive basis in accordance with guidelines developed by the agency; 
provided further, that financial assistance offered pursuant to this line item may be administered 
by the executive office through a contract with the Massachusetts Development Finance Agency 
established by section 2 of chapter 23G; provided further, that the executive office or the 
Massachusetts Development Finance Agency may establish additional program requirements 
through regulations or policy guidelines; provided further, that financial assistance offered 
pursuant to this item shall be awarded, to the extent feasible, in a manner that reflects geographic 
demographic diversity and social, racial, and economic equity within the commonwealth; 
and provided further, that program funds may be used for the reasonable costs of administering 
the program not to exceed 5 per cent of the total assistance made during the fiscal 
year..........................................................................................................................$90,000,000

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

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

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

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

7002-8072  For a competitive program of grants or other financial assistance, to be administered by the Massachusetts Technology Park Corporation established by chapter 40J of the General Laws, to provide infrastructure support for industry-led consortia focused on advancing the commonwealth’s global leadership and growing jobs in key emerging technology sectors including, but not limited to, quantum information sciences and technology and bioindustrial manufacturing; provided, that grants shall support the development, demonstration, deployment and commercialization of technology in said key emerging technology sectors and provide funds for infrastructure that support training, company incubation and acceleration, technology testing and evaluation and other commercial and economic development needs…………………………………………………………………………….$75,000,000

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

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

SECTION 2A.

EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE
Office of the Secretary

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

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

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

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

SECTION 2B.
SECRETARY OF THE COMMONWEALTH
Massachusetts Historical Commission
0526-2013 For a grant program to units of municipal government and to private, nonprofit organizations for the preservation of historic properties, landscapes and sites; provided further, that such funds shall be awarded in accordance with regulations promulgated by the state secretary, chairman of the Massachusetts historical commission........................................$8,000,000

SECTION 2C.
EXECUTIVE OFFICE OF ECONOMIC DEVELOPMENT
Office of the Secretary
7002-0026 For the Massachusetts Life Sciences Breakthrough Fund established by section 6 of chapter 23I of the General Laws.................................................................$500,000,000

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

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

SECTION 3. Section 16G of chapter 6A of the General Laws, as so appearing in the 2022 Official Edition, is hereby amended by striking out subsections (i) and (j) and inserting in place thereof the following 2 subsections:-
(i) The secretary shall, subject to appropriation, establish within the executive office an office of performance management and oversight to improve the effectiveness of the economic development efforts of the commonwealth. The secretary shall appoint a director of said office who shall have economic development experience in the public or private sector. The director shall establish performance metrics for the public and quasi-public agencies within the executive office or subject to section 56 of chapter 23A, and any regional economic development organization or other private organizations under contract with the commonwealth to perform economic development services, as the secretary shall determine. In developing or revising these performance metrics, the director may from time to time seek out private sector advice and models that can be adapted to the needs of the commonwealth. The secretary shall require each agency or organization reporting to the office to submit an annual plan, including the goals, programs and initiatives for the forthcoming year, and evaluation of the performance on the goals, programs and initiative outlined in the preceding year’s plan. Such reports shall be in a form directed by the director and incorporate such performance metrics as the director shall establish.

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

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

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

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

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

SECTION 6. Said subsection (n) of said section 16G of said chapter 6A, as so appearing, is hereby further amended by striking out, in lines 255 to 256, the words “executive office and paid as the fund director shall direct” and inserting in place thereof the following words:- secretary of economic development.
SECTION 7. Said section 16G of said chapter 6A, as so appearing, is hereby further amended by striking out, in line 273, the words “The executive office shall submit an annual” and inserting in place thereof the following words:— In years when expenditures are made from the fund, the executive office shall submit a.

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

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

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

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

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

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

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

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

“Out-of-State relocation project”, the relocation of a business and permanent full-time employees from outside the commonwealth to a location within the commonwealth.
SECTION 13. Said subsection (b) of said section 3A of said chapter 23A, as so appearing, is hereby further amended by striking out the definition of “Proportion of compliance” and inserting in place thereof the following definition:-

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

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

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

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

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

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

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

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

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

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

SECTION 18. Subsection (c) of said section 3B of said chapter 23A, as most recently amended by section 67 of chapter 7 of the acts of 2023, is hereby amended by striking out the first 2 sentences and inserting in place thereof the following sentence:- The director of MOBD shall be responsible for administering the EDIP in consultation with the secretary of economic development and the EACC.
SECTION 19. Section 3C of said chapter 23A, as so appearing, is hereby amended by striking out subsections (a) and (b) and inserting in place thereof the following 2 subsections:—

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

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

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

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

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

SECTION 22. Said section 3D of said chapter 23A, as so appearing, is hereby further amended by striking out, in lines 25 to 29, inclusive, the words “and (vii) commitments, if any, made by the controlling business to use Massachusetts firms, suppliers and vendors or to retain women or minority-owned businesses during the construction of the certified project” and inserting in place thereof the following words:—(vii) commitments, if any, made by the controlling business to use Massachusetts firms, suppliers and vendors or to retain women or minority-owned businesses during the construction of the certified project; and (viii) the commitments, if any, set forth in a municipal project endorsement.
SECTION 23. Said section 3D of said chapter 23A, as so appearing, is hereby further amended by striking out, in lines 35 to 37, inclusive, the words “and (iii) limit or restrict the right of the controlling business to carry unused tax credits forward to subsequent tax years” and inserting in place thereof the following words: - (iii) limit or restrict the right of the controlling business to carry unused tax credits forward to subsequent tax years; and (iv) allow all or some portion of the credits to be refundable.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(b)(1) The office, directly or through a constituent office, shall run a competitive grant program to award live theater tax credits. An applicant may only be awarded a tax credit if they meet the requisite criteria and qualifications for the credit as outlined in this section and subsection (dd) of chapter 62 of the General Laws or section 38NN of chapter 63. The office shall establish criteria for prioritization of credits, which may include anticipated economic impact and other factors at the discretion of the office. The total cumulative value of the credits authorized pursuant to this section and subsection (dd) of chapter 62 of the General Laws or section 38NN of chapter 63 shall not exceed $5,000,000 annually.
(2) An applicant for a live theater tax credit shall properly prepare, sign, and submit to the office an application for certification of the theater production. The application shall provide all information and data the office deems necessary for the evaluation and administration of the application, including, but not limited to, any information about the theater production company or its related partners or presenters and a specific Massachusetts live theater or musical production as well as such other information as the office, in its discretion, requires in order to evaluate and prioritize applications. The eligible theater production budget shall be not less than $100,000. The maximum credit for any production shall not be more than $5,000,000, or a lesser amount as determined by the office.

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

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

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

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

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

SECTION 33. Said chapter 23A, as so appearing, is hereby further amended by inserting, after said section 66, the following new section:-
Section 66A. (a) The executive office of economic development shall administer a rural development program to promote economic opportunity and prosperity in rural communities. The program shall provide financial assistance on a competitive basis to municipalities or other public entities, community development corporations, or non-profit entities for infrastructure projects, downtown improvements and other projects that advance economic and community development, stable housing markets and other priorities identified by the rural policy advisory commission established in section 66.

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

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

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

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

Section 1. The general court finds and declares that:

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

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

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

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

(5) public support for and promotion of the life sciences will benefit the commonwealth and its residents through improved health status and health outcomes, economic development, and contributions to scientific knowledge, and such research will lead to breakthroughs and improvements that might not otherwise be discovered due to the lack of existing market incentives, especially in the area of regenerative and preventative medicine, such as stem cell research;
(6) public support for, and promotion of, life sciences research has the potential to provide cures or new treatments for many debilitating diseases that cause tremendous human suffering and cost the commonwealth millions of dollars each year;

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

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

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

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

SECTION 36. Section 2 of said chapter 23½, as so appearing, is hereby amended by inserting after the definition of “equity investment” the following definition:-

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

SECTION 37. Said section 2 of said chapter 23½, as so appearing, is hereby further amended by striking out the definition of “Life sciences” and inserting in place thereof the following definition:-

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

SECTION 38. Section 3 of said chapter 23½, as so appearing, is hereby amended by striking out subsection (b) and inserting in place thereof the following subsection:-

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Section 6. (a) There shall be established and placed within the center a fund to be known as the Massachusetts Life Sciences Breakthrough Fund, hereinafter in this section referred to as the fund, to finance the activities of the center. The fund shall be credited with (i) any appropriations or other monies authorized by the general court and specifically designated to be credited thereto; (ii) additional funds subject to the direction and control of the center; (iii) pension funds; (iv) federal grants or loans; (v) royalties or private investment capital which may properly be applied in furthership of the objectives of the fund; (iv) any proceeds from the sale of qualified investments secured or held by the fund; (v) fees and charges imposed relative to the
making of qualified investments as defined by the center, secured or held by the fund and (vi) any other monies which may be available to the center for the purposes of the fund from any other source or sources. Any funds deposited in the fund and shall be available to the center for the purposes described in this section, without further appropriation. All available monies in the fund that are unexpended at the end of each fiscal year shall not revert to the General Fund and shall be made available for expenditure in the subsequent fiscal year.

(b) The center shall invest and reinvest the fund and the income thereof only as follows:
   (1) making qualified investments pursuant to subsection (c);
   (2) defraying the ordinary and necessary expenses of administration and operation associated with the center; provided, however, that said administrative and operational expenses shall not exceed 15 per cent of the maximum amount authorized to be expended from the fund in a fiscal year;
   (3) investing any funds not required for immediate disbursement in the purchase of such securities as may be lawful investments for fiduciaries in the commonwealth;
   (4) paying binding obligations associated with such qualified investments which shall be secured by the fund as the same become payable; or
   (5) paying principal or interest on qualified investments secured by the fund or paying any redemption premium required to be paid when such qualified investments shall be redeemed prior to maturity; provided, however, that monies in the fund shall not be withdrawn at any time in such an amount as would reduce the amount of the fund to less than the minimum requirement thereof established by the board, except for the purpose of paying binding obligations associated with qualified investments which shall be secured by the fund as the same become payable.

(c) The fund shall be held and applied by the center, subject to the approval of the board, to make qualified investments, grants, research and other funding and loans designed to advance the following public purposes for the life sciences in the commonwealth:
   (1) to stimulate increased financing for the expansion of research and development by leveraging private financing for highly productive state-of-the-art research and development facilities, equipment and instrumentation and by providing financing related thereto including, but not limited to, financing for the construction or expansion of such new facilities;
   (2) to make targeted investments, including research funding, proof of concept funding and funding for the development of devices, drugs or therapeutics and to promote manufacturing activities for new or existing advanced technologies and life sciences research; provided that funding provided for the purchase of equipment to be owned by, leased to or located within the premises of a private businesses shall be made in support of a partnership with an institution of higher education or nonprofit corporation with a mission of supporting the life sciences in the commonwealth; provided further, that a private university or business entity shall not be eligible for funding unless the center has made a finding that such funding will result in a significant public benefit and the private benefit is incidental to a legitimate public purpose; and provided further, that grants shall be awarded in a manner that promotes geographic, social, racial and economic equity.
   (3) to make matching grants to colleges, universities, independent research institutions, nonprofit entities, public instrumentalities, companies and other entities in connection with support from the federal government, industry and other grant-funding sources related to the
expansion of research and development and to increase and strengthen economic development, employment opportunities and commercial and industrial sectors in the field of life sciences;

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

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

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

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

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

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

(1) international trade initiatives;

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

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

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

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

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

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

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

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

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

(i) the proceeds of the equity investment shall only be used to cover the seed capital needs of the enterprise except as hereinafter authorized;
(ii) the enterprise has a reasonable chance of success;
(iii) the center's participation is necessary to the success of the enterprise because funding for the enterprise is unavailable in the traditional capital markets or contingent upon matching funds, or because funding has been offered on terms that would substantially hinder the success of the enterprise;
(iv) the enterprise has reasonable potential to create a substantial amount of primary employment in the commonwealth;
(v) the enterprise’s principals have made or are prepared to make a substantial financial and time commitment to the enterprise;
(vi) the securities to be purchased shall be qualified securities;
(vii) there shall be a reasonable possibility that the center shall, at a minimum, recoup its initial investment;
(viii) binding commitments have been made to the center by the enterprise for adequate reporting of financial data to the center, which shall include a requirement for an annual or other periodic audit of the books of the enterprise, and for such control on the part of the center as the board shall consider prudent over the management of the enterprise, to protect the investment of the center including the board's right to access, without limitation, financial and other records of the enterprise; and
(ix) a reasonable effort has been made to find a professional investor to invest in the enterprise and such effort was unsuccessful.

(e) The center shall not make a qualified investment pursuant to clause (1) of subsection (b) unless:
(1) said investment has been approved by a majority vote of the board;
(2) the recipient is a certified life sciences company pursuant to section 5 or a project or initiative listed in subsection (d);
(3) the center finds, to the extent possible, that a definite benefit to the commonwealth's economy may reasonably be expected from said qualified investment; provided, further, that in evaluating a request or application for funding, the center shall consider the following:
   (i) the appropriateness of the project;
   (ii) whether the project has significant potential to expand employment;
   (iii) the project’s potential to enhance technological advancements;
   (iv) the project's potential to lead to a breakthrough medical treatment for a particular disease or medical condition;
   (v) the project's potential for leveraging additional funding or attracting resources to the commonwealth;
   (vi) the project's potential to promote manufacturing in the commonwealth; and
   (vii) evidence of potential royalty income and contractual means to recapture such income for the purposes of this chapter, as the center considers appropriate;
to the extent said investment is a capital investment made pursuant to clause (8) of subsection (c), the investment has been approved by the secretary of the executive office of administration and finance upon request of the center; provided, however, that said request shall be submitted to the secretary in writing and shall, include but not be limited to:

(i) a description of the project or program to be funded;
(ii) the economic benefits to the commonwealth which can reasonably be expected from said project or program;
(iii) a copy of the proposed contract or other document executing the transaction between the center and the recipient of the funds;
(iv) a description of the contractual or other legal remedies available to the center upon non-performance of the contract or other document executing the transaction by the recipient including, but not limited to, any provisions for restitution or reimbursement of the funds granted, loaned or otherwise invested in or with the recipient; and
(v) any other information as the secretary may determine; and

(5) said qualified investment conforms with the rules approved by the board. Said rules shall set the terms and conditions for investments which shall constitute qualified investments including, but not limited to, loans, guarantees, loan insurance or reinsurance, equity investments, grants awarded pursuant to clause (3) of subsection (c), other financing or credit enhancing devices, as established by the center directly or on its own behalf or in conjunction with other public instrumentalities, or private institutions or the federal government. Said rules shall provide that qualified investments made pursuant to clauses (1) and (2) of said subsection (c) shall involve a transaction with the participation of at least 1 at-risk private party. Said rules shall establish the terms, procedures, standards and conditions which the center shall employ to identify qualified applications, process applications, make investment determinations, safeguard the fund, advance the objective of increasing employment opportunities, oversee the progress of qualified investments and secure the participation of other public instrumentalities, private institutions or the federal government in such qualified investments. Said rules shall provide for negotiated intellectual property agreements between the center and a qualified investment recipient which shall include the terms and conditions by which the fund's support may be reduced or withdrawn.

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

(g) Copies of the approved rules, and any modifications, shall be submitted to the clerks of the house of representatives and the senate, who shall forward the same to the house and senate committees on ways and means and the joint committee on economic development and emerging technologies.
Qualified investment transactions made by the center pursuant to this section shall not, except as specified in this chapter, be subject to chapter 175, or any successor thereto, and shall be payable solely from the Massachusetts Life Sciences Breakthrough Fund established by this section and shall not constitute a debt or pledge of the full faith and credit of the commonwealth, the center or any subdivision of the commonwealth.

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

SECTION 50. Subsection (a) of section 7 of said chapter 23I, as so appearing, is hereby amended by adding the following sentence:- The center may in its discretion transfer funds from the Life Sciences Breakthrough Fund established under section 6 to the Dr. Craig C. Mello Small Business Equity Investment Fund to advance the purposes of this section.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 73. Section 13 of said chapter 23J, as so appearing, is hereby amended by striking out the words “clean energy”, each time they appear, and inserting in place thereof the following word:- climatetech.
SECTION 74. Section 15 of said chapter 23J, as so appearing, is hereby amended by striking out the words “clean energy”, each time they appear, and inserting in place thereof the following word:- climatetech.

SECTION 75. Subsection (b) of section 15 of said chapter 23J, as so appearing, is hereby amended by striking out, in lines 47 to 50, inclusive, the words “and (x) providing for the necessary and reasonable administrative and personnel costs of the center or of the executive office of energy and environmental affairs related to administering the fund”, and inserting in place thereof the following 2 clauses:-

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

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

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

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

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

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

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

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

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

The center, in consultation with the department of revenue, shall provide an estimate to the secretary of administration and finance of the tax cost of extending benefits to a proposed project before certification, as approved by the commissioner of revenue, based on reasonable projections of project activities and costs. Tax incentives shall not be available to a certified
SECTION 77. Section 18 of chapter 23N, as most recently amended by section 137 of chapter 7 of the acts of 2023, is hereby further amended by striking out subsection (b) and inserting in place thereof the following subsection:-

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

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

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

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

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

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

SECTION 81. Section 6 of Chapter 40A of the General Laws, as appearing in the 2022 Official Edition, is hereby amended by striking out, in lines 26 to 32, inclusive, the second paragraph and inserting in place thereof the following paragraph:-
A zoning ordinance or by-law shall provide that construction or operations under a building permit shall conform to any subsequent amendment of the ordinance or by-law unless the use or construction is commenced within a period of not more than 12 months after the issuance of the permit and, in cases involving construction, unless such construction is continued through to completion as continuously and expeditiously as is reasonable. Construction or operations under a special permit issued pursuant to section 9 of this chapter, or site plan approval pursuant to the local ordinance or by-law, shall conform to any subsequent amendment of the zoning ordinance or by-law or of any other local land use regulations unless the use or construction is commenced within a period of 3 years after the issuance of the special permit or site plan approval; and, in cases involving construction, unless such construction is continued through to completion as continuously and expeditiously as is reasonable. For the purpose of the prior sentence, construction involving the redevelopment of previously disturbed land shall be deemed to have commenced upon substantial investment in site preparation or infrastructure construction, and construction of developments intended to proceed in phases shall proceed expeditiously, but not continuously, among phases.

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

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

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

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

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

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

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

SECTION 89. Subsection (a) of section 4G of chapter 40J of the General Laws, as appearing in the 2022 Official Edition, is hereby amended by inserting after the word “granted;”, in line 21, the following words:-
provided, however, that the University of Massachusetts may leverage funding sourced from an
agency to meet the match requirement;.

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

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

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

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

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

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

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

SECTION 93. Section 11 of said chapter 43D, as so appearing, is hereby amended by striking out
in lines 2 to 3, the words “unless the permit expressly allows the transfer without the
approval of the issuing authority” and inserting in place thereof the following words:-
except as provided in a local ordinance or bylaw, or in an applicable state law or regulation.

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

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

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

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

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

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

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

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

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

“Electric vehicle”, means a battery electric vehicle that draws propulsion energy solely from an on-board electrical energy storage device during operation that is charged from an external source of electricity or a plug-in hybrid electric vehicle with an on-board electrical energy storage device that can be recharged from an external source of electricity which also has the capability to run on another fuel.
“Electric vehicle charging services”, the transfer of electric energy from an electric vehicle charging station to a battery or other storage device in an electric vehicle and billing services, networking and operation and maintenance.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 97. Section 6 of chapter 62 of the General Laws, as appearing in the 2022 Official Edition, is hereby amended by striking out, in line 149, the words “EDIP contract” and “proposed project” and inserting in place thereof the following words: “EDIP contract”, “proportion of compliance”, “proposed project” and “refundable credit”.

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

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

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

SECTION 101. Paragraph (8) of said subsection (g) of said section 6 of said chapter 62, as so appearing, is hereby further amended by striking out the last sentence and inserting in place
thereof the following sentence:- The amount of credits subject to recapture shall be equal to the taxpayer’s proportion of compliance, as determined by the EACC as part of its revocation process and reported to the taxpayer and the department of revenue at the time that certification is revoked.

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

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

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

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

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

SECTION 107. Said subsection (cc) of said section 6 of said chapter 62 of the General Laws, as so appearing, is hereby further amended by striking out, in lines 1489 to 1490, the words “employ, in the aggregate with other tenants at the offshore wind facility, not less than 200” and inserting in place thereof the following words:- employ not less than 50.

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

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

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

“Eligible theater production”, a live stage musical, dance or theatrical production or tour being presented in a qualified production facility that is either: (i) a pre-Broadway production; (ii) a pre-off Broadway production; (iii) a national tour launch; or (iv) a regional professional theater production.
“Eligible theater production certificate”, a certificate issued by the office, in consultation with the commissioner, certifying that a production is an eligible theater production that meets the rules or regulations of the office, and that it has been awarded a tax credit in a specified amount, pursuant to section 3M of chapter 23A.

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

“Payroll”, all 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; provided, that the payroll expenditure 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; and provided further, that the payroll expenditure shall be directly attributable to the eligible theater production and shall be limited to the first $100,000 of wages incurred or paid to each employee of an eligible theater production in each tax year.

“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 city of New York’s off-Broadway theater district within 24 months after its presentation in the commonwealth.

“Production and performance expenditures”, a contemporaneous exchange of cash or cash equivalent for goods or services related to development, production, performance or operating expenditures incurred in the commonwealth for a qualified 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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(4) A tenant shall be eligible for a tax credit authorized pursuant to this subsection if the tenant demonstrates to the center that: (i) the tenant is a certified climatetech company; (ii) the owner has made a total capital investment in the facility that is not less than $5,000,000; (iii) the tenant occupies a leased area of the climatetech facility that represents not less than 25 per cent of the total leasable square footage of the facility; and (iv) the tenant shall employ not less 13 full-time employees by the fifth year of the tenant's certification period under section 16 of chapter 23J. Upon verification, the center shall provide this information to the department of revenue for the purpose of administering the credit. The amount of tax credits awarded under this subsection to a tenant for a taxable year shall not exceed the tenant's total lease payments for occupancy of the climatetech facility for the taxable year.
(5) The department of revenue shall issue the refundable portion of the credit without further appropriation and in accordance with the cumulative amount, including the current year costs of incentives allowed in previous years, which shall not exceed $30,000,000 annually as set forth in subsection (d) of section 16 of chapter 23J.

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

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

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

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

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

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

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

(gg)(1) An employer engaged in business in the commonwealth that is not a business corporation subject to the excise under chapter 63, may be allowed a credit each taxable year against the tax liability imposed by this chapter equal to $5,000 or 50 per cent of the wages paid to each net-new qualified intern employed in the taxable year, whichever is less. If a credit allowed by this subsection exceeds the tax otherwise due under this chapter, 100 per cent of the balance of such credit may, at the option of the taxpayer, be refunded to the taxpayer.
(2) For an employer to be eligible for a credit under this subsection: (a) the intern shall be enrolled in or a recent graduate of a public or private institution of higher education located in Massachusetts; (b) the intern shall have been employed as a qualified intern by the employer for at least 12 weeks in the taxable year for which the credit is claimed; and (c) the employer shall demonstrate that the total number of interns employed in the taxable year exceeds the average number of interns employed by the taxpayer per year over the previous three years. An intern shall not be qualified if such intern is participating in another internship or apprenticeship program for which an employer has claimed a credit in the taxable year under this subsection or chapter 63.

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

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

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

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

SECTION 109. Subsection (a) of section 31M of chapter 63 of the General Laws, as so appearing, is hereby amended by striking out the definition of “Life sciences” in lines 4 to 13, inclusive, and inserting in place thereof the following definition:-
“Life sciences,” advanced and applied sciences that expand the understanding of human physiology and have the potential to lead to medical advances or therapeutic applications including, but not limited to, agricultural biotechnology, biogenerics, bioinformatics, biomedical engineering, biopharmaceuticals, biotechnology, biosecurity, life sciences related artificial intelligence, chemical synthesis, chemistry technology, diagnostics, genomics, image analysis, marine biology, marine technology, medical technology, medical devices, nanotechnology, natural product pharmaceuticals, proteomics, regenerative and preventative medicine, RNA interference, stem cell research and veterinary science.

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

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

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

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

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

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

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

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

“Taxpayer”, a (i) person, (ii) certified life sciences company or (iii) a certified climatetech company subject to the taxes imposed by chapters 62, 63, 64H or 64I.
SECTION 114. Said subsection (k) of said section 38M of said chapter 63, as so appearing, is hereby further amended by inserting after the words “chapter 23I”, in line 144, the following words:- or the climatetech tax incentive program established in subsection (d) of section 16 of chapter 23J.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

“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.

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

“Payroll”, all 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; provided, that the payroll expenditure 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; and provided further, that the payroll expenditure shall be directly attributable to the eligible theater production and shall be limited to the first $100,000 of wages incurred or paid to each employee of an eligible theater production in each tax year.

“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 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.

“Production and performance expenditures”, a contemporaneous exchange of cash or cash equivalent for goods or services related to development, production, performance or operating expenditures incurred in the commonwealth for a qualified 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.
“Qualified production facility”, a facility located in the commonwealth in which live theater productions are, or are intended to be, exclusively presented that contains at least 1 stage, a seating capacity of not less than 175 seats, dressing rooms, storage areas and other ancillary amenities necessary for the eligible theater production.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(b) An owner or tenant, to the extent authorized by the climatetech tax incentive program established in section 16 of chapter 23J, may take a refundable credit against the taxes imposed by this chapter in an amount, as determined by the center, of up to 50 per cent of the owner’s total capital investment in a climatetech facility. The total amount of tax credit awarded pursuant to this section shall be distributed in equal parts over the 5 taxable years that correspond to the period in which the owner or tenant is certified pursuant to said section 16 of said chapter 23J.
(c) An owner shall be eligible for a tax credit authorized under this section if the owner demonstrates to the center that: (i) the owner is a certified climatetech company; (ii) the owner's total capital investment in the climatetech facility equals not less than $5,000,000; and (iii) the climatetech facility will employ not less than 50 new full-time employees by the fifth year of the owner's certification period under section 16 of chapter 23J. Upon verification, the center will provide this information to the department of revenue for the purpose of administering the credit.

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

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

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

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

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

(b) For a qualified climatetech company, research and development costs, within the meaning of section 41 of said Code, shall include, those qualified research expenditures that are performed both inside and outside of the commonwealth.
(c) For purposes of section 30, the deduction from gross income that may be taken with respect to any expenditures qualifying for a credit under said section 41 of said Code shall be based upon its cost less the credit allowable under this section; provided, however, that section 280C(c) of said Code shall not apply.

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

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

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

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

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

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

(b) A taxpayer taking a credit under this section shall commit to the creation of not less than 5 net new permanent full-time employees in the commonwealth.
A credit allowed under this section shall reduce the liability of the taxpayer under this chapter for the taxable year. If a credit claimed under this section by a taxpayer exceeds the taxpayer's liability as otherwise determined under this chapter for the taxable year, 90 per cent of such excess credit, to the extent authorized by the climatetech tax incentive program, shall be refundable to the taxpayer. Excess credit amounts shall not be carried forward to other taxable years.

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

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

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

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

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

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

SECTION 129. Section 42B of said chapter 63, as so appearing, is hereby amended by striking
out, in lines 50 to 51, the words “a certified life sciences” and inserting in place thereof the
following words:- or the climatetech tax incentive program established by section 16 of chapter
23J, a certified.

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

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

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

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

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

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

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

Section 9. (a) An applicant for limited registration under this section may, upon payment of a fee
to be determined annually by the secretary of administration and finance under section 3B of
chapter 7, be registered by the board as an intern, fellow or medical officer for such time as it
may subscribe if the applicant furnishes the board with satisfactory proof of the
following:
(i) The applicant is at least 18 years of age and of good moral character.

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

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

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

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

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

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


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

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

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

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

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

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

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

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

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

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

SECTION 134. Said section 5 of said chapter 142A, as so appearing, is hereby further amended by striking out, in lines 9 to 13, the words “owner has exhausted all customary and reasonable efforts to collect the judgment but the contractor has filed for bankruptcy, fled the jurisdiction or the owner is otherwise unable to collect such judgment after execution” and inserting in place thereof the following words:- contractor has failed to pay the judgment or award and the director has determined that reasonable efforts to collect have been made.

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

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

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

SECTION 137. Said section 7 of said chapter 142A, as so appearing, is hereby further amended by striking out, in lines 15 and 18, each time they appear, the words “seventy-five thousand dollars” and inserting in place thereof, in each instance, the following figure:- $150,000.
SECTION 138. Said chapter 142A, as so appearing, is hereby further amended by striking out section 15.

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

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

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

(19) violating any other provision of this chapter.

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

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

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

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

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

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

SECTION 144. The ninth paragraph of section 10 of chapter 498 of the acts of 1993, as amended by section 142 of chapter 268 of the Acts of 2022, is hereby further amended by striking out the last sentence.
SECTION 145. Said section 10 of chapter 498 of the Acts of 1993, as so amended, is hereby further amended by inserting at the end the following paragraph:

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

SECTION 146. Within 30 days after the effective date of this act, the Secretary of Economic Development and the Secretary of Housing of Livable Communities shall convene a working group that includes representatives from the Towns of Ayer, Harvard and Shirley, the Massachusetts Development Finance Agency, and the Devens Committee to determine a strategy and plan to provide for increased housing production within Devens, including, but not limited to, the feasibility of allowing up to 400 multi-family residential units in the Innovation and Technology Center zoning district established by Article V(A)(13) of the By-laws. The Secretaries of Economic Development and Housing and Livable Communities shall report the findings of the working group within 180 days after the effective date of this act.

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

(1) providing technical assistance to eligible contractors to secure surety bonds;
(2) providing financial assistance to guarantee surety bonds required on behalf of the commonwealth or on behalf of any county, city, town, district or other political subdivision of the commonwealth or other public instrumentality for the construction, reconstruction, alteration, remodeling, repair or demolition of public buildings or other public works.

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

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

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

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

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

“Approval”, except as otherwise provided in subsection (b), any permit, certificate, order, excluding enforcement orders, license, certification, determination, exemption, variance, waiver, building permit or other approval or determination of rights from any municipal, regional or state governmental entity, including any agency, department, commission or other instrumentality thereof, concerning the use or development of real property, and any environmental permit, including certificates, licenses, certifications, determinations, exemptions, variances, waivers, building permits or other approvals or determinations of rights issued or made under chapter 21 of the General Laws; chapter 21A of the General Laws except section 16 of said chapter 21A; chapter 21D of the General Laws; section 3B of chapter 21E of the General Laws; sections 61 to 62L, inclusive, of chapter 30 of the General Laws; chapter 30A of the General Laws; chapter 40 of the General Laws; chapters 40A to 40C, inclusive, of the General Laws; chapter 40R of the General Laws; chapter 40Y of the General Laws; chapter 41 of the General Laws; chapter 43D of the General Laws; sections 4 and 5 of chapter 249 of the General Laws; chapter 258 of the General Laws; or chapter 665 of the acts of 1956 or any local by-law or ordinance.

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

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

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

(2) Nothing in this section shall extend or purport to extend: (i) a permit or approval issued by the United States government or an agency or instrumentality thereof or a permit or approval of which the duration of effect or the date or terms of its expiration are specified or determined under a law or regulation of the United States government or an agency or instrumentality thereof; (ii) a permit, license, privilege or approval issued by the division of fisheries and wildlife under chapter 131 of the General Laws; (iii) an approval, determination,
exemption, certification, statement of qualification or any other administrative action by the department of energy resources under 225 CMR 20.00, subsection (c) of section 17 of chapter 25A of the General Laws or corresponding regulations under 225 CMR 21.00; (iv) any agreement entered into by the Massachusetts Department of Transportation or the Massachusetts Bay Transportation Authority or any permit, license or approval issued by the department or authority relating to the sale, acquisition or lease or development of real property owned in whole or in part by the department or authority or the sale, acquisition, lease or development of any interest therein related to such real property pursuant to chapter 6C or chapter 161A of the General Laws; or (v) any enforcement order, consent decree or settlement agreement.

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

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

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

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

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

SECTION 149. The Massachusetts clean energy technology center, in consultation with the executive office of economic development, shall set benchmarks for the climatetech tax incentive program established in section 16 of chapter 23J of the General Laws. After the program has been in effect for 5 years, the center, in consultation with the executive office of
economic development, shall conduct an evaluation of the program by comparing climatetech advancements in the commonwealth against said benchmarks. The center shall review progress made towards the goals of developing and expanding climatetech industry-related employment opportunities and climatetech-related economic development by supporting and stimulating research, development, innovation, manufacturing, deployment and commercialization in the climatetech sector. The center shall submit a written report with the clerks of the house of representatives and the senate, the house and senate committees on ways and means, the joint committee on economic development and emerging technologies, the joint committee on telecommunications, utilities and energy and the joint committee on environment, natural resources and agriculture not later than December 31, 2029.

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

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

SECTION 152. Notwithstanding any general or special law to the contrary, to meet the expenditures necessary in carrying out sections 2 to 2B, inclusive, the state treasurer shall, upon receipt of a request by the governor, issue and sell bonds of the commonwealth in an amount to be specified by the governor from time to time but not exceeding, in the aggregate, $1,915,000,000. All bonds issued by the commonwealth, as aforesaid, shall be designated on their face “An Act Relative to Strengthening Massachusetts’ Economic Leadership ” and shall be issued for a maximum term of years, not exceeding 30 years, as the governor may recommend to the general court pursuant to section 3 of Article LXII of the Amendments to the Constitution; provided, however, that all such bonds shall be payable not later than June 30, 2059. All interest and payments on account of principal on such obligations shall be payable from the General Fund. Bonds and interest thereon issued under the authority of this section shall, notwithstanding any other provision of this act, be general obligations of the commonwealth.
SECTION 153. Notwithstanding any general or special law to the contrary, to meet the expenditures necessary in carrying out section 2C, the state treasurer shall, upon receipt of a request by the governor, issue and sell bonds of the commonwealth in an amount to be specified by the governor from time to time but not exceeding, in the aggregate $900,000,000. All bonds issued by the commonwealth, as aforesaid, shall be designated on their face “An Act Relative to Strengthening Massachusetts’ Economic Leadership,” and shall be issued for a maximum term of years, not exceeding 30 years, as the governor may recommend to the general court pursuant to section 3 of Article LXII of the Amendments to the Constitution; provided, however, that all such bonds shall be payable not later than June 30, 2064. All interest and payments on account of principal on such obligations shall be payable from the General Fund. Bonds and interest thereon issued under the authority of this section shall, notwithstanding any other provision of this act, be general obligations of the commonwealth.

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

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

SECTION 156. Subsection (gg) of section 2 of chapter 62 as inserted by section 108 of this act and section 38RR of chapter 63 as inserted by section 128 of this act shall take effect for taxable years beginning on or after January 1 of the first year following a fiscal year which closes with a consolidated net surplus of at least $400,000,000 pursuant to section 5C of chapter 29 of the General Laws. Annually, not later than 30 days after the comptroller certifies the amount of the consolidated net surplus pursuant to said section 5C of said chapter 29, the commissioner of revenue shall certify to the secretary of administration and finance whether said subsection (gg) of said section 2 of said chapter 62 as inserted by said section 108 of this act and said section 38RR of said chapter 63 as inserted by said section 128 of this act will take effect pursuant to this section; provided, however, that no such certification by the commissioner of revenue shall be required in any year after said subsection (gg) of said section 2 of said chapter 62 as inserted by said section 108 of this act and said section 38RR of said chapter 63 as inserted by said section 128 of this act take effect.

SECTION 157. Section 30 is hereby repealed.
SECTION 158. Subsection (dd) of section 2 of chapter 62 as inserted by section 108 of this act and section 38NN of chapter 63 as inserted by section 128 of this act are hereby repealed.

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

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

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

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

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