HOUSE DOCKET, NO. FILED ON: 1/13/2009

**HOUSE . . . . . . . . . . . . . . No.**

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The Commonwealth of Massachusetts

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PRESENTED BY:

**John J. Binienda**

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*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General
 Court assembled:*

 The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act Relative to Increasing Economic Development and Business Opportunity in the design and manufacture of Video Games Through the Use of Tax Credits.

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

PETITION OF:

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| --- | --- |
| Name: | District/Address: |
| John J. Binienda | 17th Worcester |
| Pam Richardson | 6th Middlesex |

The Commonwealth of Massachusetts

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**In the Year Two Thousand and Nine**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

An Act Relative to Increasing Economic Development and Business Opportunity in the design and manufacture of Video Games Through the Use of Tax Credits.

*Whereas*, The deferred operation for this act would tend to defeat its purpose, which is forthwith to make , 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. Section 6 of Chapter 62 of the General Laws, as most recently amended by Section 16 of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is further amended in section (l)(1) by adding at line 418 the following two paragraphs:

"Video games" means interactive software that (a) is produced for distribution on or accessed via electronic media, including without limitation software that may be accessed via or downloaded from the Internet or mobile networks and software that is distributed on optical media, or embedded in, or downloadable to electronic devices, including without limitation mobile phones, portable game systems and personal digital assistants (PDAs); (b) users may interact with via an electronic device, which may include without limitation a computer, a game system, a mobile phone, and a personal digital assistant (PDA), in order to achieve a goal or set of goals; and (c) include an appreciable quantity of text, sound, fixed images, animated images, and/or 3-D geometry. Permisible examples of video games are massive multiplayer online games, casual games, console games, virtual worlds, computer games, and mobile games. "Video games" shall not include products intended to facilitate gambling in any direct or indirect manner, including without limitation Internet gambling websites, video slot machines and video poker machines.

“Video game production company” means a company including its subsidiaries engaged in the business of producing video games. The term “video game production company” shall not mean or include any company which is more than 25 per cent owned, affiliated, or controlled, by any company or person which is in default on a loan made by the Commonwealth or a loan guaranteed by the Commonwealth.

Section 2: Section 6 of Chapter 62 of the General Laws, as most recently amended by Section 16 of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is further amended in section (l)(1) by adding at line 419 after “motion picture” the following term: “, or video games,” .

Section 3: Section 6 of Chapter 62 of the General Laws, as most recently amended by Section 16 of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is further amended in section (l)(1) by adding at line 421 after “motion picture” the following term: “, or video games,” .

Section 4: Section 6 of Chapter 62 of the General Laws, as most recently amended by Section 16 of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is further amended in section (l)(1) by adding at line 425 after “motion picture” the following term: “, or video games,” .

Section 5: Section 6 of Chapter 62 of the General Laws, as most recently amended by Section 16 of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is further amended in section (l)(1) by adding at line 426 after “motion picture” the following term: “, or video games,” .

Section 6: Section 6 of Chapter 62 of the General Laws, as most recently amended by Section 16 of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is further amended in section (l)(1) by adding at line 433 after “motion picture” the following term: “, or video games,” .

Section 7: Section 6 of Chapter 62 of the General Laws, as most recently amended by Section 16 of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is further amended in section (l)(2) by adding at line 438 after “motion picture” the following term: “, or video games,” .

Section 8: Section 6 of Chapter 62 of the General Laws, as most recently amended by Section 16 of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is further amended in section (l)(2) by adding at line 441 after “motion picture” the following term: “, or video games,” .

Section 9: Section 6 of Chapter 62 of the General Laws, as most recently amended by Section 16 of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is further amended in section (l)(2) by adding at line 443 after “motion picture production company” the following term: “, or video game production company,” .

Section 10: Section 6 of Chapter 62 of the General Laws, as most recently amended by Section 16 of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is further amended in section (l)(3) by adding at line 452 after “motion picture” the following term: “, or video games,” .

Section 11: Section 6 of Chapter 62 of the General Laws, as most recently amended by Section 16 of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is further amended in section (l)(3) by adding at line 455 after “motion picture” the following term: “, or video games,” .

Section 12: Section 6 of Chapter 62 of the General Laws, as most recently amended by Section 16 of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is further amended in section (l)(2) by adding at line 479 after “motion picture” the following term: “, or video games,” .

Section 13: Section 38T of Chapter 63 of the General Laws, as most recently amended by Section 16, of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is further amended in subsection (a) by adding at line 31 the following two paragraphs:

"Video games" means interactive software that (a) is produced for distribution on or accessed via electronic media, including without limitation software that may be accessed via or downloaded from the Internet or mobile networks and software that is distributed on optical media, or embedded in, or downloadable to electronic devices, including without limitation mobile phones, portable game systems and personal digital assistants (PDAs); (b) users may interact with via an electronic device, which may include without limitation a computer, a game system, a mobile phone, and a personal digital assistant (PDA), in order to achieve a goal or set of goals; and (c) include an appreciable quantity of text, sound, fixed images, animated images, and/or 3-D geometry. Permisible examples of video games are massive multiplayer online games, casual games, console games, virtual worlds, computer games, and mobile games. "Video games" shall not include products intended to facilitate gambling in any direct or indirect manner, including without limitation Internet gambling websites, video slot machines and video poker machines.

“Video Game Production Company”, a company including its subsidiaries engaged in the business of producing video games. The term “video game production company” shall not mean or include any company which is more than 25 per cent owned, affiliated, or controlled, by any company or person which is in default on a loan made by the Commonwealth or a loan guaranteed by the Commonwealth.

Section 14: Section 38T of Chapter 63 of the General Laws, as most recently amended by Section 16, of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is further amended in subsection (a) by adding at line 32 after “motion picture” the following term: “, or video games,” .

Section 15: Section 38T of Chapter 63 of the General Laws, as most recently amended by Section 16, of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is further amended in subsection (a) by adding at line 34 after “motion picture” the following term: “, or video games,” .

Section 16: Section 38T of Chapter 63 of the General Laws, as most recently amended by Section 16, of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is further amended in subsection (a) by adding at line 38 after “motion picture” the following term: “, or video games,” .

Section 17: Section 38T of Chapter 63 of the General Laws, as most recently amended by Section 16, of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is further amended in subsection (a) by adding at line 39 after “motion picture” the following term: “, or video games,” .

Section 18: Section 38T of Chapter 63 of the General Laws, as most recently amended by Section 16, of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is further amended in subsection (a) by adding at line 46 after “motion picture” the following term: “, or video games,” .

Section 19: Section 38T of Chapter 63 of the General Laws, as most recently amended by Section 16, of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is further amended in subsection (b) by adding at line 51 after “motion picture” the following term: “, or video games,” .

Section 20: Section 38T of Chapter 63 of the General Laws, as most recently amended by Section 16, of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is further amended in subsection (b) by adding at line 54 after “motion picture” the following term: “, or video games,” .

Section 21: Section 38T of Chapter 63 of the General Laws, as most recently amended by Section 16, of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is further amended in subsection (b) by adding at line 57 after “motion picture production company” the following term: “, or video game production company,” .

Section 22: Section 38T of Chapter 63 of the General Laws, as most recently amended by Section 16, of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is further amended in subsection (c) by adding at line 65 after “motion picture” the following term: “, or video games,” .

Section 23: Section 38T of Chapter 63 of the General Laws, as most recently amended by Section 16, of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is further amended in subsection (c) by adding at line 68 after “motion picture” the following term: “, or video games,” .

Section 24: Section 38T of Chapter 63 of the General Laws, as most recently amended by Section 16, of Chapter 63 of the acts of 2007, as appearing in the 2006 Official Edition, is further amended in subsection (e)(2) by adding at line 92 after “motion picture” the following term: “, or video games,” .