

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

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**The Commonwealth of Massachusetts**

PRESENTED BY:

**Robert P. Spellane**

*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 Gateway Cities.

PETITION OF:

NAME: \_\_\_\_\_ | DISTRICT/ADDRESS: \_\_\_\_\_

# The Commonwealth of Massachusetts

\_\_\_\_\_  
In the Year Two Thousand and Nine  
\_\_\_\_\_

## AN ACT RELATIVE TO GATEWAY CITIES.

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

1 SECTION 1. Section 3A of chapter 23A of the General Laws, as appearing in the 2006 Official  
2 Edition, is hereby amended by inserting after the definition of “Facility” the following  
3 definition:-  
4 “Gateway city”, a municipality in the commonwealth, designated by the secretary of housing  
5 and economic development as such no later than January 31<sup>st</sup> of each year, which includes all of  
6 the following:- (a) a population in excess of 35,000; (b) median household income below the  
7 state average; (c) per capita income below the state average; and (d) percentage of the  
8 municipality’s population that have attained a bachelor’s degree or higher below the state  
9 average. Any municipality designated as a Gateway city, shall remain so designated for at least  
10 3 consecutive years.

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12 SECTION 2. Subsection (a) of section 38N of chapter 63 of the General Laws, as appearing in  
13 the 2006 Official Edition, is hereby amended by inserting, after the 1<sup>st</sup> sentence, the following  
14 sentence:- A corporation subject to tax under this chapter which participates in a certified  
15 project, as defined in section 3A of chapter 23A, may take a credit against the excise imposed by  
16 this chapter in an amount up to and including 25% of the cost of any property that qualifies for  
17 the credit allowed by section 31A if such property is within a designated Gateway city as defined  
18 in chapter 23A.

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20 SECTION 3. The 1<sup>st</sup> paragraph of said subsection (a) of said section 38N of said chapter, as so  
21 appearing, is hereby further amended by adding the following sentence:- Any corporation,  
22 located within a designated Gateway city and entitled to a credit under this section for any  
23 taxable year, may transfer that credit to another corporation.