

SENATE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Mr. Downing

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 creating a tax incentive for renewable energy technology jobs creation.

PETITION OF:

NAME:

Mr. Downing

DISTRICT/ADDRESS:

Berkshire, Hampshire and Franklin

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. S02262 OF 2007-2008.]

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT CREATING A TAX INCENTIVE FOR RENEWABLE ENERGY TECHNOLOGY JOBS CREATION.

*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 67D of chapter 62C of the General Laws, as most recently amended by section 58 of
2 chapter 123 of the acts of 2006, is hereby further amended by inserting after the words “or marine
3 science technology”, each time it appears, the following words:- or renewable energy technology.
- 4 SECTION 2. Said section 67D of said chapter 62C is hereby further amended by inserting after the
5 definition of “Payment years”, as so appearing, the following definition:-
6 “Renewable energy technology company,” a business primarily engaged in the research, development,
7 production or provision of renewable energy for the purpose of developing or providing products or
8 processes for specific commercial or public purposes; provided, however, that “Renewable energy
9 technology company” shall include contract manufacturers engaged in the production of such products
10 for a renewable energy technology company.

11 SECTION 3. Said section 67D of said chapter 62C is hereby further amended by striking out the
12 definition of “Qualified services”, as amended by section 58 of chapter 123 of the acts of 2006” and
13 inserting in place thereof the following definition:-

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15 “Qualified services”, direct production manufacturing services performed by an employee of a
16 biotechnology or medical device manufacturing or marine science technology or renewable energy
17 technology company during a calendar year that consist primarily of at least 1 of the following services:
18 medicinal and botanical manufacturing; pharmaceutical and preparation manufacturing; in vitro
19 diagnostic substance manufacturing, biological product, except diagnostic, manufacturing, surgical and
20 medical instrument manufacturing; electromedical and electrotherapeutic apparatus manufacturing;
21 surgical appliance and supplies manufacturing; and irradiation apparatus manufacturing as referenced in
22 the federal NAICS Codes for biotechnology manufacturing, numbers 325411-325414, 339112, 314510,
23 339113 and 334517, respectively, or direct manufacturing or professional services performed by an
24 employee of a marine science technology company during a calendar year that consists of research,
25 exploration, operations, monitoring or defense in a marine setting or direct manufacturing or
26 professional services performed by an employee of a renewable energy technology company during a
27 calendar year that consist of research, development, production or provision for renewable energy.

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