HOUSE DOCKET, NO. 677 FILED ON: 1/18/2011

HOUSE . . . . . No. 751

The Commonwealth of Massachusetts

PRESENTED BY:

John J. Binienda

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:

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:

NAME:	DISTRICT/ADDRESS:
John J. Binienda	*17th Worcester*

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HOUSE . . . . . No. 751

By Mr. Binienda of Worcester, petition (accompanied by bill, House, No. 751) of John J. Binienda relative to income tax credits for the design and manufacture of video games. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
HOUSE
, NO. *2690* OF 2009-2010.]

The Commonwealth of Massachusetts

An Act relative to increasing economic development and business opportunity in the design and manufacture of video games through the use of tax credits..

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 appearing in the 2008 Official Edition, is further amended in section (l)(1) by adding at line 428 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. Permissible 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

19 any company or person which is in default on a loan made by the Commonwealth or a loan
20 guaranteed by the Commonwealth.

21 Section 2: Section 6 of Chapter 62 of the General Laws, as appearing in the 2008 Official
22 Edition, is further amended in section (l)(1) by adding at line 429 after "motion picture" the
23 following term: ", or video games," .

24 Section 3: Section 6 of Chapter 62 of the General Laws, as appearing in the 2008 Official
25 Edition, is further amended in section (l)(1) by adding at line 431 after "motion picture" the
26 following term: ", or video game," .

27 Section 4: Section 6 of Chapter 62 of the General Laws, as appearing in the 2008 Official
28 Edition, is further amended in section (l)(1) by adding at line 436 after "motion picture" the
29 following term: ", or video game," .

30 Section 5: Section 6 of Chapter 62 of the General Laws, as appearing in the 2008 Official
31 Edition, is further amended in section (l)(1) by adding at line 444 after "motion picture" the
32 following term: ", or video game," .

33 Section 6: Section 6 of Chapter 62 of the General Laws, as appearing in the 2008 Official
34 Edition, is further amended in section (l)(2) by adding at line 449 after "motion picture" the
35 following term: ", or video games," .

36 Section 7: Section 6 of Chapter 62 of the General Laws, as appearing in the 2008 Official
37 Edition, is further amended in section (l)(2) by adding at line 452 after "motion picture" the
38 following term: ", or video games," .

39 Section 8: Section 6 of Chapter 62 of the General Laws, as appearing in the 2008 Official
40 Edition, is further amended in section (l)(2) by adding at line 455 after "motion picture
41 production company" the following term: ", or video game production company," .

42 Section 9: Section 6 of Chapter 62 of the General Laws, as appearing in the 2008 Official
43 Edition, is further amended in section (l)(3) by adding at line 463 after "motion picture" the
44 following term: ", or video games," .

45 Section 10: Section 6 of Chapter 62 of the General Laws, as appearing in the 2008
46 Official Edition, is further amended in section (l)(3) by adding at line 466 after "motion picture"
47 the following term: ", or video games," .

48 Section 11: Section 6 of Chapter 62 of the General Laws, as appearing in the 2008
49 Official Edition, is further amended in section (5)(ii) by adding at line 491 after "motion
50 picture" the following term: ", or video games," .

51 Section 12: Section 38X as appearing in the 2008 Official Edition, is further amended in
52 subsection (a) by adding at line 21 the following two paragraphs:

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

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

71 Section 13: Section 38X of Chapter 63 of the General Laws, as appearing in the 2008
72 Official Edition, is further amended in subsection (a) by adding at line 23 after "motion picture"
73 the following term: ", or video games," .

74 Section 14: Section 38X of Chapter 63 of the General Laws, as appearing in the 2008
75 Official Edition, is further amended in subsection (a) by adding at line 25 after "motion picture"
76 the following term: ", or video game," .

77 Section 15: Section 38X of Chapter 63 of the General Laws, as appearing in the 2008
78 Official Edition, is further amended in subsection (a) by adding at line 29 after "motion picture"
79 the following term: ", or video games," .

80 Section 16: Section 38X of Chapter 63 of the General Laws, as appearing in the 2008
81 Official Edition, is further amended in subsection (a) by adding at line 30 after "motion picture"
82 the following term: ", or video games," .

83 Section 17: Section 38X of Chapter 63 of the General Laws, as appearing in the 2008
84 Official Edition, is further amended in subsection (a) by adding at line 37 after "motion picture"
85 the following term: ", or video games," .

86 Section 18: Section 38X of Chapter 63 of the General Laws, as appearing in the 2008
87 Official Edition, is further amended in subsection (b) by adding at line 42 after "motion picture"
88 the following term: ", or video games," .

89 Section 19: Section 38X of Chapter 63 of the General Laws, as appearing in the 2008
90 Official Edition, is further amended in subsection (b) by adding at line 45 after “motion picture”
91 the following term: “, or video games,” .

92 Section 20: Section 38X of Chapter 63 of the General Laws, as appearing in the 2008
93 Official Edition, is further amended in subsection (b) by adding at line 47 after “motion picture
94 production company” the following term: “, or video game production company,” .

95 Section 21: Section 38X of Chapter 63 of the General Laws, as appearing in the 2008
96 Official Edition, is further amended in subsection (c) by adding at line 56 after “motion picture”
97 the following term: “, or video games,” .

98 Section 22: Section 38X of Chapter 63 of the General Laws, as appearing in the 2008
99 Official Edition, is further amended in subsection (c) by adding at line 59 after “motion picture”
100 the following term: “, or video games,” .

101 Section 23: Section 38X of Chapter 63 of the General Laws, as appearing in the 2008
102 Official Edition, is further amended in subsection (e)(2) by adding at line 84 after “motion
103 picture” the following term: “, or video games,” .