2017 MA H 1507, Introduced
Massachusetts
SUMMARY: Relates to income tax credits for the design and manufacture of video games.

Changes in Bill text reflected as:

Text Deleted
Text Added
Text Vetoed

Current Legislative Status
02/24/2017 INTRODUCED.
02/24/2017 Filed as House Docket 1107
02/27/2017 To JOINT Committee on REVENUE. Dated 1/23/2017.

session: Massachusetts 190th General Court - 2017 Regular Session
cite: 2017 MA H 1507
Introduced
February 24, 2017
Donahue
HOUSE No. 1507
The Commonwealth of Massachusetts
In the One Hundred and Ninetieth General Court
(2017-2018)
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 2010 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 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 appearing in the 2008 Official Edition, is further amended in section (l)(1) by adding at line 429 after “motion picture” the following term: “, or video games,”.

Section 3: 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 431 after “motion picture” the following term: “, or video game,”.

Section 4: 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 436 after “motion picture” the following term: “, or video game,”.

Section 5: 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 444 after “motion picture” the following term: “, or video game,”.

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

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

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

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

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

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

Section 12: Section 38X as appearing in the 2008 Official Edition, is further amended in subsection (a) by adding at line 21 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”, 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 13: Section 38X of Chapter 63 of the General Laws, as appearing in the 2008 Official Edition, is further amended in subsection (a) by adding at line 23 after “motion picture” the following term: “, or video games,”.

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

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

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

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

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

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

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

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

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

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