

**HOUSE . . . . . No. 3347**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Angelo M. Scaccia*

*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 adoption of the accompanying bill:

An Act relative to the film tax credit.

PETITION OF:

NAME:

*Angelo M. Scaccia*

DISTRICT/ADDRESS:

*14th Suffolk*

**HOUSE . . . . . No. 3347**

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By Mr. Scaccia of Boston, a petition (accompanied by bill, House, No. 3347) of Angelo M. Scaccia relative to certain tax exemptions for motion picture productions. Revenue.

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**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninetieth General Court  
(2017-2018)**  
\_\_\_\_\_

An Act relative to the film tax credit.

*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. Notwithstanding any general or special law to the contrary, the  
2 department of revenue shall not accept any applications for exemptions from the sales tax from a  
3 motion picture production company under subsection (ww) of section 6 of chapter 64H after  
4 June 30, 2018.

5           SECTION 2. Notwithstanding any general or special law to the contrary, the  
6 department of revenue shall not allow a credit under subsection (l) of section 6 of chapter 62 or  
7 under section 38X of chapter 63 for any total aggregate payroll or production expense, as those  
8 terms are used in subsection (l) of section 6 of chapter 62 and in section 38X of chapter 63,  
9 incurred after June 30, 2019."