

**HOUSE . . . . . No. 00751**

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The Commonwealth of Massachusetts

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PRESENTED BY:

***John J. Binienda***

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*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 increasing economic development and business opportunity in the design and manufacture of video games through the use of tax credits..

\_\_\_\_\_  
PETITION OF:

NAME:

*John J. Binienda*

DISTRICT/ADDRESS:

*17th Worcester*

# HOUSE . . . . . No. 00751

By Mr. John J Binienda of Worcester, petition (accompanied by bill, House, No. 00751) of John J Binienda relative to income tax credits for the design and manufacture of video games. Joint Committee on Revenue.

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

## The Commonwealth of Massachusetts

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**In the Year Two Thousand Eleven**  
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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:*

1 Section 1. Section 6 of Chapter 62 of the General Laws, as appearing in the 2008 Official  
2 Edition, is further amended in section (l)(1) by adding at line 428 the following two paragraphs:  
3 "Video games" means interactive software that (a) is produced for distribution on or accessed via  
4 electronic media, including without limitation software that may be accessed via or downloaded  
5 from the Internet or mobile networks and software that is distributed on optical media, or  
6 embedded in, or downloadable to electronic devices, including without limitation mobile phones,  
7 portable game systems and personal digital assistants (PDAs); (b) users may interact with via an  
8 electronic device, which may include without limitation a computer, a game system, a mobile

9 phone, and a personal digital assistant (PDA), in order to achieve a goal or set of goals; and (c)  
10 include an appreciable quantity of text, sound, fixed images, animated images, and/or 3-D  
11 geometry. Permissible examples of video games are massive multiplayer online games, casual  
12 games, console games, virtual worlds, computer games, and mobile games. "Video games" shall  
13 not include products intended to facilitate gambling in any direct or indirect manner, including  
14 without limitation Internet gambling websites, video slot machines and video poker machines.

15 "Video game production company" means a company including its subsidiaries engaged in the  
16 business of producing video games. The term "video game production company" shall not mean  
17 or include any company which is more than 25 per cent owned, affiliated, or controlled, by any  
18 company or person which is in default on a loan made by the Commonwealth or a loan  
19 guaranteed by the Commonwealth.

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

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

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

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

32 Section 6: Section 6 of Chapter 62 of the General Laws, as appearing in the 2008 Official  
33 Edition, is further amended in section (1)(2) by adding at line 449 after “motion picture” the  
34 following term: “, or video games,” .

35 Section 7: Section 6 of Chapter 62 of the General Laws, as appearing in the 2008 Official  
36 Edition, is further amended in section (1)(2) by adding at line 452 after “motion picture” the  
37 following term: “, or video games,” .

38 Section 8: Section 6 of Chapter 62 of the General Laws, as appearing in the 2008 Official  
39 Edition, is further amended in section (1)(2) by adding at line 455 after “motion picture  
40 production company” the following term: “, or video game production company,” .

41 Section 9: Section 6 of Chapter 62 of the General Laws, as appearing in the 2008 Official  
42 Edition, is further amended in section (1)(3) by adding at line 463 after “motion picture” the  
43 following term: “, or video games,” .

44 Section 10: Section 6 of Chapter 62 of the General Laws, as appearing in the 2008 Official  
45 Edition, is further amended in section (1)(3) by adding at line 466 after “motion picture” the  
46 following term: “, or video games,” .

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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