
Chapter 62. AN ACT RELATIVE TO ELECTIONS IN THE CITY OF WORCESTER.

Be it enacted, etc., as follows:

SECTION 1. Notwithstanding any general or special law or the charter of the city of Worcester to the contrary, the city clerk of the city of Worcester shall provide administrative and operational support to the board of election commissioners of the city.

SECTION 2. All actions taken by the city of Worcester in relation to section 1 on or after June 19, 2007 are hereby ratified, validated and confirmed.

SECTION 3. This act shall take effect as of June 19, 2007.

SECTION 4. This act shall take effect upon its passage.

Approved July 17, 2007.

Chapter 63. AN ACT PROVIDING INCENTIVES TO THE MOTION PICTURE INDUSTRY.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to promote the Massachusetts motion picture industry, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Be it enacted, etc., as follows:

SECTION 1. Section 6 of chapter 62 of the General Laws, as appearing in the 2006 Official Edition, is hereby amended by inserting after the word "video", in line 401, the following words:- , digital media project.

SECTION 2. Paragraph (2) of subsection (1) of said section 6 of said chapter 62, as so appearing, is hereby amended by striking out the second sentence and inserting in place thereof the following sentence:- The credit shall be equal to 25 per cent of the total aggregate payroll paid by a motion picture production company that constitutes Massachusetts source income, when total production costs incurred in the commonwealth equal or exceed \$50,000 during the taxable year.

SECTION 3 . Paragraph (4) of said subsection (1) of said section 6 of said chapter 62, as so appearing, is hereby further amended by striking out the first sentence and inserting in place thereof the following sentence:- The tax credit shall be taken against the taxes imposed under this chapter and shall, at the election of the taxpayer, be refundable to the extent provided for in section 6L.

SECTION 4. Said subsection (1) of said section 6 of said chapter 62, as so appearing, is hereby further amended by striking out paragraph (6).