

# Appendix

## Massachusetts' Special Business Tax Subsidies since Fiscal Year 1996<sup>86</sup>

Description	Tax Category	Cost in Fiscal Year 2012 (\$ millions)	Reported in Open Checkbook?	Expiration Date	Clawback Provision?	Cost Cap?
Abandoned Building Renovation Deduction	I	4.0	N	None	N	N
Economic Development Incentive Program Credit	I	2.9	Y	None	Y	\$25m*
Credit for Employing Former Full-Employment Program Participants	I	Expired				
Brownfields Credit	I	3.2	Y	Jan. 1, 2014	Y	N
Historic Buildings Rehab. Credit	I	2.5	Y	Dec. 31, 2017	Y	\$50m*
Film Credit, Payroll and Production	I	1.5	Y	Jan. 1, 2023	N	N
Medical Device Credit	I	0.4	Y	None	N	N
Dairy Farmer Tax Credit	I	0.7	Y	None	N	\$4m*
Additional Deduction for Certain Business in a Poverty Area	C	Expired				
Abandoned Building Renovation Deduction	C	Negligible	N	None	N	N
Unequal Weighting of Sales, Payroll and Property in Apportionment Formula (Double-Weighting of Sales and Single Sales Factor)	C	247.6	N	None	N	N
Investment Tax Credit	C	57.9	N	None	Y	N
Research Credit	C	113.5	N	None	N	N
Economic Development Incentive Program Credit	C	21.7	Y	None	Y	\$25m
Credit for Harbor Maintenance Taxes Paid	C	1.0	N	None	N	N
Brownfields Credit	C	24.6	Y	Jan. 1, 2014	Y	N
Historic Buildings Rehab. Credit	C	47.5	Y	Dec. 31, 2017	Y	\$50m
Jobs Incentive Payment for Biotechnology and Medical Device Companies	C	Expired				
Film Credit (Payroll and Non-Wage Production)	C	82.6	Y	Jan. 1, 2023	N	N
Medical Device-User Fee Credit	C	3.6	Y	None	N	N
Life Sciences Tax Incentive Program	C	20.0	Y	Dec. 31, 2018	Y	\$25m
Dairy Farmer Tax Credit	C	6.3	Y	None	N	\$4m
Exemption for Sales to Motion Picture Production Companies	S	0.5	N	Jan. 1, 2023	Y	N
Exemption for Aircraft and Aircraft Parts	S	11.2	N	None	N	N
Exemption for Materials, Tools, Fuels and Machinery Used in Powering Industrial Manufacturing Plants	S	0.0	N	None	N	N
Exemption for Materials, Tools, Fuels and Machinery Used in Newspaper Printing	S	60.4	N	None	N	N
Exemption for Plant and Seed**	S	N/A				
Exemption of Feed**	S	N/A				
Exemption for Commercial Fishing Vessels**	S	N/A				
Exemption for Fuels, Supplies and Repairs for Vessels Engaged in Interstate or Foreign Commerce	S	0.7	N	None	N	N
Exemption for Fuel Used in Operating Aircraft and Railroads	S	56.0	N	None	N	N

\*Subject to a combined cost cap shared with the corresponding subsidy applicable to corporate taxes

\*\*Included in a different Tax Expenditure Budget Item since FY01

I = Income C = Corporate S = Sales