



Commonwealth of Massachusetts
EXECUTIVE OFFICE OF ECONOMIC DEVELOPMENT
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NOTICE OF PUBLIC HEARING AND COMMENT PERIOD
FOR PROPOSED NEW REGULATION

400 CMR 10.00 “Live Theater Tax Credit”

Notice is hereby given in accordance with Massachusetts General Laws chapter 30A that the Executive Office of Economic Development (“EOED”) will hold a public hearing and comment period relative to the adoption of a new regulation, 400 CMR 10.00, entitled “Live Theater Tax Credit” (“Regulation”).

Section 3M of Chapter 23A of the Massachusetts General Laws (“Authorizing Statute”) establishes a live theater tax credit for the purpose of supporting the expansion of eligible theater productions and assisting in the development of long run show development and growth within the Commonwealth. The Authorizing State requires the promulgation of the Regulation that sets forth the procedures to establish eligibility and claim the live theater tax credit. Accordingly, EOED will hold a public hearing and comment period to accept public comments on the Regulation.

A virtual public hearing will be conducted on the proposed Regulation.

LOCATION: Virtual Hearing via Zoom

<https://us06web.zoom.us/j/89658253378?pwd=AnW6Nxb6Eo2nSXBkasgOSXhvSGbVFz.1>

DATE: Tuesday, May 13, 2025 at 10:00 am

Verbal testimony will be accepted at the hearing. Written comments will be accepted from April 14, 2025 until 5:00 pm on May 13, 2025 and may be submitted via email to livetheatercredit@mass.gov or mailed to: Robert McGovern, Executive Office of Economic Development, 1 Ashburton Place, Room 2101, Boston, MA 02108. Copies of the proposed regulations may be obtained from the EOED website available at <https://www.mass.gov/info-details/live-theater-tax-credit-draft-regulations-for-public-comment>.

By Yvonne Hao
Secretary of the Executive Office of Economic Development

Small Business Impact Statement
(As required by M.G.L. c. 30A §§ 2, 3 & 5)

CMR No.: 400 CMR 10.00: Live Theater Tax Credit

Estimate of the Number of Small Businesses Impacted by the Regulation: 0

Select Yes or No and Briefly Explain

Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Will small businesses have to create, file, or issue additional reports? No.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Will small businesses have to implement additional recordkeeping procedures? No.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Will small businesses have to provide additional administrative oversight? No.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Will small businesses have to hire additional employees in order to comply with the proposed regulation? No.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Does compliance with the regulation require small businesses to hire other professionals (e.g. a lawyer, accountant, engineer, etc.)? No.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Does the regulation require small businesses to purchase a product or make any other capital investments in order to comply with the regulation? No.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Are performance standards more appropriate than design/operational standards to accomplish the regulatory objective? (Performance standards express requirements in terms of outcomes, giving the regulated party flexibility to achieve regulatory objectives and design/operational standards specify exactly what actions regulated parties must take.) No.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Do any other regulations duplicate or conflict with the proposed regulation? No.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Does the regulation require small businesses to cooperate with audits, inspections or other regulatory enforcement activities? No.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Does the regulation require small businesses to provide educational services to keep up to date with regulatory requirements? No.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Is the regulation likely to <i>deter</i> the formation of small businesses in Massachusetts? No.

Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Is the regulation likely to <i>encourage</i> the formation of small businesses in Massachusetts? No.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Does the regulation provide for less stringent compliance or reporting requirements for small businesses? No.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Does the regulation establish less stringent schedules or deadlines for compliance or reporting requirements for small businesses? No.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Did the agency consolidate or simplify compliance or reporting requirements for small businesses? No.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Can performance standards for small businesses replace design or operational standards without hindering delivery of the regulatory objective? No.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Are there alternative regulatory methods that would minimize the adverse impact on small businesses? No.