

AN ACT RELATIVE TO MENTAL HEALTH PROMOTION THROUGH REALISTIC ADVERTISING IMAGES.

Referred to Committee on: _____
Introduced by: _____

Section 1. Chapter 62 of the General Laws is hereby amended by inserting after section 6M the following section:

Section 6O.

- (a) The purpose of this section shall be to provide incentives for business to recognize the benefits of digitally unaltered advertising. Digitally altered images of human models set unattainable standards of beauty and damage the well-being of many exposed to them, leading to the development of eating disorders and poor emotional and physical health outcomes. The goal of this tax credit is to incentivize businesses to reduce the use of advertising with digitally manipulated images of human models in advertising campaigns.
- (b) There is hereby established a Massachusetts realistic advertising tax credit. The total of all tax credits available to a taxpayer pursuant to this section or section 38II of chapter 63 shall not exceed \$10,000 in any 1 tax year. A business that implements exclusively digitally unaltered advertising shall be allowed a credit, to be computed as hereinafter provided, against taxes owed to the commonwealth under chapter 62 or chapter 63 or other applicable law. For the purposes of this section, "businesses" shall include personal care, cosmetics and apparel businesses that generate \$100,000 or more in annual revenue in the commonwealth.
- (c) For the purposes of this section, "digitally unaltered" shall mean the use of commercial images wherein a human model's skin tone, skin texture including wrinkles, body size or body shape are not changed by digital editing.
- (d) The credit allowed under this chapter shall be equal to 1 per cent of the costs associated with digitally unaltered advertising, with a maximum credit of \$10,000 per business in any 1 fiscal year. The department of revenue, in consultation with the department of public health, shall determine the criteria for eligibility for the credit and the criteria to be set forth in regulations promulgated under this section. The regulations shall require proof of using digitally unaltered advertising. The department of revenue shall issue a certification to the taxpayer after the taxpayer submits documentation as required by the department. Such certification shall be acceptable as proof that the expenditures related to the implementation of digitally unaltered advertising for the purposes of the credit allowed under this section.
- (e) Digitally unaltered advertising program tax credits allowed to a business under this section shall be allowed for the taxable year in which the program is implemented; provided, however, that a tax credit allowed under this section shall not reduce the tax owed below zero. A taxpayer allowed a credit under this section for a taxable year may carry over and apply against such taxpayer's tax liability in any of the succeeding 5 taxable years, as long as the taxpayer provides proof of continued compliance with the digitally unaltered advertising requirements each year, the portion, as reduced from year to year, of those credits which exceed the tax for the taxable year.

STRATEGIC TRAINING INITIATIVE FOR THE PREVENTION OF EATING DISORDERS

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SECTION 2. Section 60 of chapter 62 of the General Laws is hereby repealed.

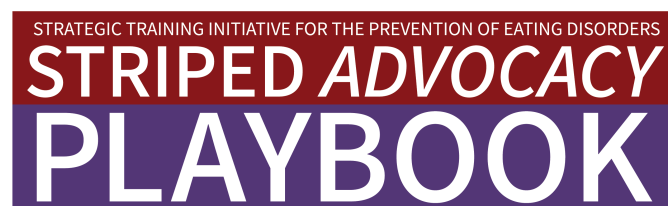
SECTION 3. Chapter 63 of the General Laws is hereby amended by inserting after section 38HH the following section:






Section 38II.

- (a) The purpose of this section shall be to provide incentives for business to recognize the benefits of digitally unaltered advertising. Digitally altered images of human models set unattainable standards of beauty and damage the well-being of many exposed to them, leading to the development of eating disorders and poor health outcomes. The goal of this tax credit is to incentivize businesses to reduce the use of advertising with digitally manipulated images of human models in advertising campaigns.
- (b) There is hereby established a Massachusetts realistic advertising tax credit. The commissioner of the department of revenue, in consultation with the department of public health, shall authorize annually under this section together with section 60 of chapter 62, an amount not to exceed \$1,000,000 per year. The total of all tax credits available to a taxpayer pursuant to this section or section 60 of chapter 62 shall not exceed \$10,000 in any 1 tax year. A business that implements digitally unaltered advertising shall be allowed a credit, to be computed as hereinafter provided, against taxes owed to the commonwealth under chapter 62 or chapter 63 or other applicable law. For the purposes of this section, "businesses" shall include personal care, cosmetics and apparel businesses that generate \$100,000 or more in annual revenue in the commonwealth.
- (c) The credit allowed under this chapter shall be equal to 1 per cent of the costs associated with digitally unaltered advertising, with a maximum credit of \$10,000 per business in any 1 fiscal year. The department of revenue, in consultation with the department of public health, shall determine the criteria for eligibility for the credit and the criteria to be set forth in regulations promulgated under this section. The regulations shall require proof of using digitally unaltered advertising. The department of revenue shall issue a certification to the taxpayer after the taxpayer submits documentation as required by the department. Such certification shall be acceptable as proof that the expenditures related to the implementation of digitally unaltered advertising for the purposes of the credit allowed under this section.
- (d) The credit allowed in this chapter for any taxable year shall not reduce the excise to less than the amount due under subsection (b) of section 39, section 67 or any other applicable section.
- (e) Digitally unaltered advertising program tax credits allowed to a business under this section shall be allowed for the taxable year in which the program is implemented. A taxpayer allowed a credit under this section for a taxable year may carry over and apply against the taxpayer's tax liability in any of the succeeding 5 taxable years, as long as the taxpayer provides proof of continued compliance with the digitally unaltered advertising requirements each year, the portion, as reduced from year to year, of those credits which exceed the tax for the taxable year.

SECTION 4. Section 38II of chapter 63 of the General Laws is hereby repealed.

SECTION 5. Sections 2 and 4 shall take effect on December 31, 2022.



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