



## MASSACHUSETTS OFFICE OF BUSINESS DEVELOPMENT- SOUTHEAST REGION

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The Commonwealth of Massachusetts offers a variety of tax credit, grant and financing programs which can offset the cost of doing business. The Commonwealth, as well as municipalities and/or quasi-state partners, offer these programs to help a business expand and/or relocate to Massachusetts.

THE FOLLOWING IS A SUMMARY OF PROGRAMS AND IS INTENDED TO PROVIDE AN OVERVIEW ONLY. FOR SPECIFIC INFORMATION, PLEASE GO TO THE PROGRAM DESCRIPTION AT <https://www.mass.gov/topics/business-resources> OR RELATED SITE. THANK YOU.

### INCENTIVE PROGRAMS ADMINISTERED THROUGH THE MA OFFICE OF BUSINESS DEVELOPMENT

#### Economic Development Incentive Program (EDIP)

The MA Office of Business Development (MOBD) administers the Economic Development Incentive Program (EDIP) which is a tax incentive in which *qualifying* companies receive state and local tax incentives in exchange for private investment and job creation or manufacturing job retention (50 jobs).

The Economic Assistance Coordinating Council (EACC) oversees the EDIP and meets quarterly. The council is comprised of up to 14 voting members, with 7 regional designees appointed by the governor and public officials from MOBD, Department of Housing and Community Development, Labor and Workforce Development, and the Commonwealth Corporation. The EACC's primary responsibilities include: Establishing regulations, policies and procedures to administer the EDIP, Certifying EDIP Projects, and the Abandoned Building Renovation Deduction, Administering EDIP annual reports, and Decertifying projects that do not comply with program regulations.

#### ECONOMIC DEVELOPMENT INCENTIVE PROGRAM (EDIP)

Generally, a *qualifying* business is a business with substantial out-of-state sales revenue. The **EDIP** Credit is based on a number of factors, including but not limited to the amount of capital investment and the number of full-time permanent jobs the company commits to creating and/or retaining. For eligible manufacturers, the statutory 3% Investment Tax Credit is already significant. However, in some instances the EDIP award may be greater. Manufacturers in Gateway Cities which commit to retaining 50 jobs are eligible to apply under this program.

The company must use the EDIP credits against no more than one-half of its MA corporate tax in the year(s) it has a tax liability. The EACC will provide the company with a five to 10 year schedule reflecting when the credits can be used as well a contract outlining the terms of the award. There is no carry-forward provision; however, at the end of the year the MOBD staff will coordinate with awardees to make any credit adjustments to the schedule; e.g. if more credits (or less) are needed in a particular year. Like many state programs, there is an annual reporting requirement which we coordinate with municipalities.

#### *The law:*

*General Laws chapter 62, section 6(g) and chapter 63, section 38N authorize a credit against the tax imposed by those chapters (income or corporate income tax) to taxpayers that participate in a "certified project" as defined in G.L. c. 23A, §§ 3A and 3F. The EDIPC is a key component of the EDIP under G.L. c. 23A and is available to a taxpayer only to the extent awarded by the EACC as defined in G.L. c. 23A. EDIP credits authorized by the EACC are subject to an annual cap of \$30,000,000. The Act made significant changes to the EDIPC provisions in G.L. c. 62, § 6(g) and G.L. c. 63, § 38N. The changes are effective for projects certified in tax years beginning on or after January 1, 2017.*

*The credit is determined by the EACC based on numerous factors set forth in G.L. c. 23A § 3D (i)-(vii). (Previously, the credit was tied to the cost of property qualifying for the investment tax credit allowed under G.L. c. 63, § 31A, and there were different types of projects.)*

- *(i) the degree to which the certified project is expected to increase employment opportunities for residents of the commonwealth, with consideration given to the number of new full-time jobs to be created, the number of full-time jobs to be retained, the salary or other compensation that will be paid to the employees and the amount of new state income tax to be generated;*

- (ii) the timeframe within which new jobs will be created and the commitment of the controlling business for how long they will be maintained, with preference given to certified projects in which a significant portion of the new jobs shall be created within 2 years;
- (iii) the amount of capital to be invested by the controlling business in the certified project; (iv) the degree to which the certified project is expected to generate net new economic activity within the commonwealth by generating substantial sales from outside of the commonwealth;
- (v) the extent to which the certified project is expected to contribute to the economic revitalization of a gateway municipality or increase employment opportunities to residents of a gateway municipality;
- (vi) the economic need of the municipality or region in which the certified project is to be located as determined by income levels, employment levels or educational attainment levels; and
- (vii) commitments, if any, made by the controlling business to use Massachusetts firms, suppliers and vendors or to retain women or minority-owned businesses during the construction of the certified project. The previous version of the EDIPC imposed limitations on the maximum amount of credit that the EACC could award to particular types of certified projects, e.g., a certified manufacturing retention project could have received a credit up to 40% of the cost of property that qualified for the ITC. The Act eliminates those limitations from the EDIPC.

*In certain circumstance, the EACC may designate the EDIPC as refundable for any certified project, up to \$5 million in refundable credits per year. In addition, the EACC is now authorized to specify the timing of the refund.*

*If a company fails to fulfill its commitments, recapture (of the credit) is required only if the EACC revokes the certification of a project. The amount of credit subject to recapture will be proportionate to the corporation's compliance with the job creation requirements applicable to a certified project. The corporation's proportion of compliance will be determined by the EACC as part of the revocation process and shall be reported to the corporation and the Department of Revenue ("DOR") at the time of revocation.*

*If a certified project is sold or otherwise disposed of, the awardee may transfer the credit to the purchaser of the certified project, provided that the EACC approves the EDIP contract which must be assigned to and assumed by the purchaser. Any taxpayer participating in a certified project that intends to claim the economic opportunity area credit or EDIPC on returns for tax years beginning on or after January 1, 2016 must enter into an EDIP contract with the EACC. There was no such requirement under the previous version of the EDIPC. Any taxpayer participating in a certified project that fails to enter into an EDIP contract in form and substance acceptable to the Massachusetts Office of Business Development on or before December 31, 2016 shall forfeit such credits.*

Source: <http://www.mass.gov/dor/businesses/help-and-resources/legal-library/tirs/tirs-by-years/2016-releases/tir-16-15.html>

## **LOCAL-INCENTIVES**

A local incentive is a municipal property tax incentive agreement for real and/or personal property tax relief approved by town meeting or city council and then by the EACC. There is no outside-of-MA sales requirement for a company interested in a Local Incentive. Companies applying for state EDIP Credits are not required, but are encouraged, to apply for local incentives; however, not all communities offer incentives. The process begins with the company sending a Letter of Intent (found on the MOBD website) to the municipality. If the city council or town meeting approves an incentive, the EACC will then vote on final approval. These incentives start in the taxable fiscal year following EACC approval. Generally, a local incentive should be approved by the municipality before the EACC votes on final approval of the application (local-only, or local and state). Coordination with the MOBD Regional Director is very important to ensure timely filing.

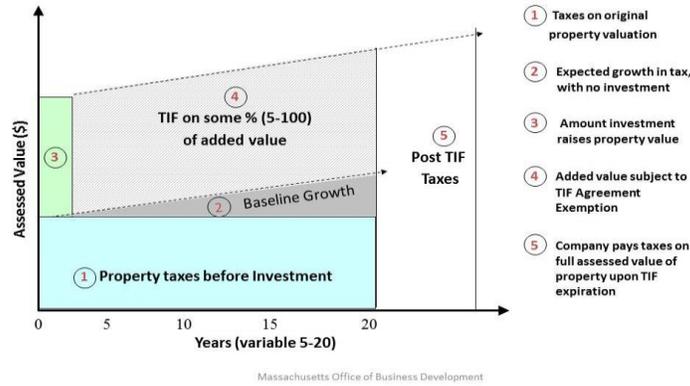
There are two types of real property tax incentive agreements.

### **1. Tax Increment Financing (TIF) Agreement**

A local real estate (and or personal property tax) tax abatement on the incremental increase in the property value from the significant private investment. Tax Increment Financing Agreements:

- May be associated with an EDIP Project Application, but can be a Local Tax Incentives-only Project which requires EACC approval.
- Have a minimum duration of 5 years and a maximum duration of 20 years.
- Have an incremental real property (and personal property tax if the municipality so chooses) tax exemption between 5% and 100%.

## Tax Increment Financing (TIF) Agreement Mechanics



### 2. Special Tax Assessment (STA)

A local real estate property tax exemption with a minimum duration of 5 years which exempts a percentage of the total property tax liability of the real property of a parcel.

Year of Agreement:

- Year 1
- Year 2
- Year 3
- Year 4
- Year 5

Tax Assessment:

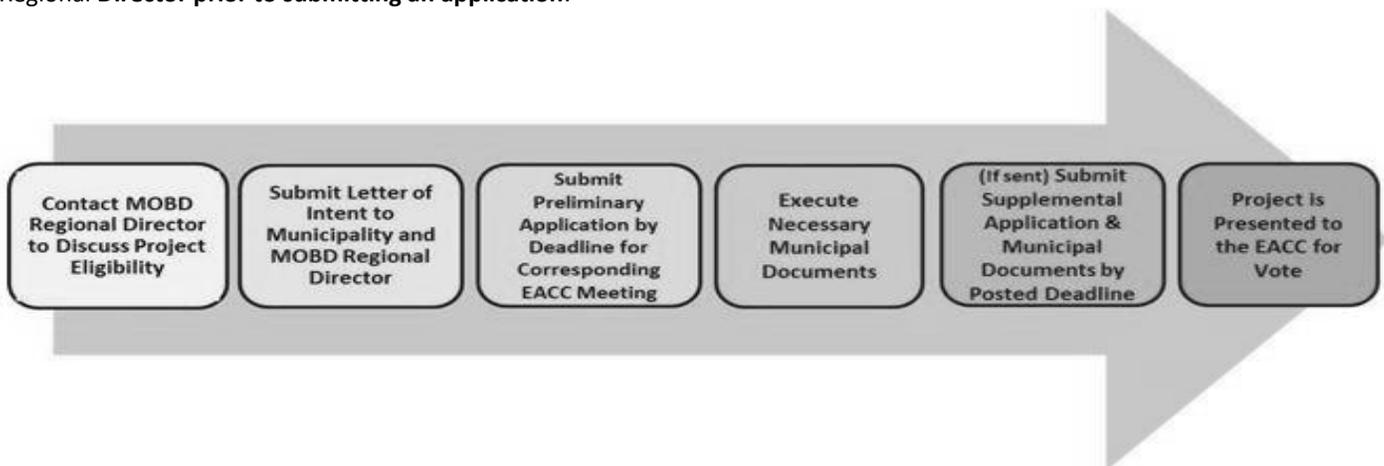
- 50% tax abatement on the real property of the parcel
- 25% tax abatement on the real property of the parcel
- 25% tax abatement on the real property of the parcel
- 5% tax abatement on the real property of the parcel
- 5% tax abatement on the real property of the parcel

### **ABANDONED BUILDING RENOVATION DEDUCTION, for property located in a designated Economic Opportunity Area (EOA), only:**

For companies that purchase and renovate a building that has been at least 75% vacant for a period of 24 months or more, the company can utilize the Abandoned Building Renovation Deduction. The ABR Deduction is a corporate excise deduction or a personal income tax deduction equal to 10% of the cost of renovating an abandoned building within an Economic Opportunity Area (EOA). We encourage municipalities to designate an EOA on the parcel(s) for the company to utilize the deduction. We will work with the municipality and the company to authenticate eligibility requirements.

### Application Process Overview

The EDIP Program, for state tax incentives or local-only tax incentives, requires a company to review the project with the MOBD Regional **Director prior to submitting an application.**



EACC MEETING 2018	LOCATION	DEADLINE FOR EDIP APPLICATION	DEADLINE FOR 1) EDIP SUPPLEMENTAL APPLICATION 2) LOCAL ONLY APPLICATION
April 12 (rev)	Fort Tabor Community Hall New Bedford	January 22	February 21
June 20	Worcester City Hall Levi Lincoln Room	April 18	May 23
September 19	State Transportation Building 10 Park Plaza, Boston	July 18	August 22
December 13	Federal Reserve Building Boston	October 10	November 7

For details, please go to <http://www.mass.gov/hed/economic/eohed/bd/econ-development/>  
The Regional Director will be pleased to review all of these programs with you and assist you in navigating the process.

### Standard MA Tax Incentives

#### Single Sales Factor-*Encouraging investing and hiring*

The Single Sales Factor (SSF) adds to the attractive tax environment for Massachusetts **businesses with multi-state tax filings** by significantly reducing the tax burden. When the SSF applies, the net income subject to tax is determined by multiplying the overall net income by an apportionment factor which is the ratio of Massachusetts sales to overall sales. The SSF apportionment is considered advantageous in Massachusetts when compared to many other states which use a Three-Factor Apportionment, which weighs state sales plus property and payroll. Because the apportionment only weighs sales, a company is not penalized for investing or hiring.

#### Investment Tax Credit (ITC)

The Commonwealth recognizes that growing a business and investing in new jobs requires time and money. The MA Investment Tax Credit (ITC) offers a 3% credit for companies engaged in manufacturing, certain R&D corporations, and agriculture or commercial fishing companies against their MA corporate excise tax. The credit is to be used for the purchase and lease of qualified tangible property used in the course of doing business. The ITC can reduce the cost of expansion. And, the ITC includes a carry-forward provision and is considered a permanent incentive.

- 1) The ITC is 3% of the cost (or other basis for federal income tax purposes) of qualifying tangible property acquired, constructed, reconstructed, or erected during the taxable year, after federal tax deductions are taken on the property.
- 2) Qualifying property includes tangible personal property and other tangible property, including buildings and structural components of buildings acquired by purchase.
- 3) Credits are allowed for tangible personal property that is leased pursuant to an operating lease. If an operating lease is in place, based on statute, a lessee is allowed a credit for tangible personal property.
- 4) This ITC cannot be used at the same time a tax incentive award is in place from either the EDIP or other (Mass Life Science Center) programs.

#### Sales and Use Tax Exemption for Sales to Manufacturers

Companies engaged in manufacturing are generally exempt from paying the 6.25% sales tax on materials, tools, fuel, machinery and replacement parts that will be used directly and exclusively in the actual manufacture, processing or conversion of tangible personal property to be sold. In addition, sales of materials, tools, fuel, machinery and replacement parts that are consumed and used directly and exclusively in research and development by a manufacturing corporation or a research and development corporation generally are exempt. The vendor must receive from the purchaser an Exempt Use Certificate (MA DOR Form ST-12) and maintain proper sales records.

We recommend all companies contact the MA DOR for guidance on the use the 3% ITC, Sales and Use Tax Exemption. MA also affords an additional exemption from personal property tax on machinery used in manufacturing to companies formally designated as a manufacturer by the DOR. A corporation seeing the formal designation should refer to: <http://www.mass.gov/dor/businesses/help-and-resources/legal-library/administrative-procedures/ap-303-manufacturing-corporation-status.html>. If you are not sure if your company is already registered as a MA Manufacturer, please follow the following link: [The Corporation's Book](#). If a company has an "M" beside its name, it is registered for the year.

### **Research & Development Tax Credit**

Massachusetts offers a tax incentive for research and development investment for both manufacturers and R&D companies to spur growth and innovation. The R&D credit is available to any foreign or domestic corporation subject to MA corporate excise and is divided into two categories:

- 1) A 10% credit designed for Qualified Expenses which are defined as any research expense incurred which would qualify for the Federal R&D tax credit, and
- 2) A 15% credit available to Basic Research Payments for any costs related to donations and contributions made to research organizations such as hospitals and universities.

The R&D tax credit closely resembles the federal credit program; however, it specifically offers qualifying companies unique features for doing business in the State. Unlike many other states, the Massachusetts R&D tax credit is permanent. The R&D tax credit can be taken in conjunction with the state's Investment Tax Credit of 3% or 5% if it is part of the Economic Development Incentive Program (EDIP Program, discussed below). The R&D tax credit may reduce the corporation's tax to the minimum of \$456.

### **Solar-Powered Energy Systems**

Qualifying solar energy systems, for the purpose of providing electricity to the business only, are exempt from local taxation for a period of 20 years, per the Bureau of Local Assessment at the MA Department of Revenue. In addition, Massachusetts corporations may deduct expenses incurred with the installation of any solar or wind powered climate control or water heating system. The corporation may deduct the eligible expenses from their taxable income, and the qualifying system will not be subject to the tangible property portion of the corporate excise tax. If the eligible systems do not continue in qualified use for ten years, the previously allowed deductions must be added back to taxable income. *Galen Nelson at [GNelson@masscec.com](mailto:GNelson@masscec.com).*

## **ADDITIONAL CREDITS AND INFORMATION**

### **Brownfields Tax Credit**

A tax credit for eligible businesses and non-profits for the costs incurred in a brownfields remediation project. Tax credits may be used against state tax liabilities, or transferred or sold to third parties. (MA Department of Revenue)

### **The New Markets Tax Credit (NMTC) Program**

A program administered by MassDevelopment to stimulate investment in designated low-income communities, for such projects as: community and health centers, retail and office space, performing arts centers, mixed-use developments, light industrial use centers, new construction, and rehabilitation of historic and non-historic structures. [www.MassDevelopment.com](http://www.MassDevelopment.com)

### **MA Historic Rehabilitation Credit (HRT)**

The HRT may be available to qualifying personal income or corporate excise taxpayers that have expenditures from the rehabilitation of a historic structure. The HRT credit is up to 20% of the taxpayer's rehabilitation expenditures, or phase of a structure for projects completed in phases. To qualify, the MA Historical Commission must give final certification, and the project must be placed in service. The HRT credit is allowed for the tax year in which the substantially rehabilitated property is placed in service. The definition of "placed in service" is when occupancy of the entire structure or some identifiable portion of the structure is permitted. The authorization for the historic rehabilitation tax credit is 16 years, starting 1.1.2006 and ending 12.31.2022. The authorization is capped at \$50,000,000 per year. <https://www.mass.gov/service-details/historic-rehabilitation-tax-credit>

### **Community Housing Development Credit (CHDC)**

The CHDC, currently capped at \$10,000,000, may be available to personal income tax or corporate excise taxpayers that invest in MA housing development projects. The Department of Housing and Community Development (DHCD) is responsible for determining which housing projects qualify for the CHDC, and the actual amount of the CHDC. The CHDC is available for up to 25% of the costs of qualified project expenditures. <https://www.mass.gov/service-details/certified-housing-development-tax-credit-chdc>

### **NOTE: Tax Guidance on Incentives**

All businesses should obtain specific guidance on the applicability of the above and other credits from the Massachusetts Department of Revenue (DOR) at its website, [www.mass.gov/dor](http://www.mass.gov/dor), or by calling DOR's Rulings and Regulations Bureau at 617-626-3250.

## MASSACHUSETTS WORKFORCE RESOURCES

Overseen by the Massachusetts Office of Labor and Workforce Development, there are a variety of workforce programs throughout every region. There is a network of career centers, workforce investment boards, programs, educational institutions, and funding available to businesses.

### No-Cost Job Posting

JobQuest provides employers with free job posting and job matching service. <https://jobquest.detma.org/JobQuest/default.aspx>

### Recruitment and Hiring Support

Staff at the One-Stop Career Centers can assist employers with recruiting and screening of candidates. The **Southeast Region Career Network** includes Career Centers in: Attleboro, Fall River, Falmouth, Hyannis, New Bedford, Plymouth and Taunton. It also includes the following Workforce Investment Boards: Bristol County <http://bristolwib.org/>; Brockton Area <http://bawib.org/>; Cape & Islands <http://ciwib.org/>; Greater New Bedford <http://www.gnbwib.org/>; and South Shore <http://southshorewib.org/>

### Workforce Training Fund (WTFund)

The WTFund can provide MA businesses with resources to invest in incumbent worker training to improve employee skills and maintain the economic strength of the state's businesses. Applicants must submit a Certificate of Good Standing (COGS) with all applications. The grants do not cover mandatory training (e.g. OSHA), or any regular "onboarding," and all employees must be paid regular wages as they go through training. Visit: [www.WorkforceTrainingFund.org](http://www.WorkforceTrainingFund.org) for more information and application instructions.

- **GENERAL PROGRAM:** <http://workforcetrainingfund.org/programs/general-program/>: Awards grants of up to \$250,000 for training. Applicants may use training providers of their choice. Most training content can be funded; however, the program does not fund training that is legally mandated (such as OSHA training) or training that is ongoing or would take place in the absence of a grant. You can see a list of recent grantees including the training providers they used here: <http://workforcetrainingfund.org/resources/recent-grant-awards/>
- **EXPRESS PROGRAM:** <http://workforcetrainingfund.org/programs/express-program/> Businesses with 100 or fewer employees in Massachusetts can apply for the Express Program. Applicants must choose from pre-registered courses in the Training Pro database. Grants can cover up to half the cost of training, up to \$3,000 per trainee per course, up to \$30,000 per year. NOTE: If you have a trainer in mind that you would like to use for the Express Program, and they have been in business 2+ years, that training provider can apply to register their course in the Training Pro database: <http://workforcetrainingfund.org/programs/express-program/for-training-providers/>
- **DIRECT ACCESS:** <http://workforcetrainingfund.org/programs/direct-access-program/> In this grant, the training providers themselves have been awarded WTFund grants to provide X # of seats to businesses seeking training through WTFund. The training is free of charge and the businesses contacts the vendor directly from the list of Direct Access providers to enroll.

You are welcome to attend a Workforce Training Fund Session. The link is found at: <http://workforcetrainingfund.org/events/>

### On-the-Job Training

On-the-Job Training (OJT) Program assists employers with the cost of hiring and training a new employee. Companies are reimbursed for employee wages during hiring. This program is available through the local career centers.

<http://www.mass.gov/lwd/employment-services/business-training-support/ojt/>

### Work Opportunity Tax Credit

A federally-backed tax-credit program, up to \$2,400, for hiring employees from certain target populations.

<http://www.mass.gov/lwd/employment-services/one-stop-career-centers/special-programs/wotc-program.html>

### Apprenticeship Program

Registered apprenticeships help employers build a dynamic, self-empowered workforce into the future.

<http://www.mass.gov/lwd/labor-standards/das/apprenticeship-program/>

### **Safety Training Grant**

Grants are available to help a company fund safety training. Additionally, Massachusetts companies can receive a free consultation regarding its OSHA requirements. Go to the website and register for receiving information about when and how to apply.

<http://www.mass.gov/lwd/workers-compensation/safety/grant-program/safety-grant-program.html>

### **Free Safety Consultation**

The Department of Labor Standards (DLS) offers a free consultation service to help employers recognize and control potential safety and health hazards at their worksites, improve their safety and health program, and assist in training employees. This service is primarily targeted for smaller businesses (less than 250 employees per establishment or 500 employees nationwide) in high hazard industries; such as manufacturing, healthcare, and construction. It is a confidential service; the firm's name, and any other information or any unsafe or unhealthy working conditions found, will not be reported routinely to the OSHA inspection staff.

<http://www.mass.gov/lwd/labor-standards/on-site-consultation-program/>

***NOTE:** All programs are subject to availability and eligibility. We will be happy to refer you to the appropriate agency for detailed information and provide further assistance.*

## **OTHER MASSACHUSETTS ECONOMIC DEVELOPMENT AGENCIES**

**Commonwealth Corporation** designs and executes MA workforce programs in partnership with businesses, educators, and providers. They support the development of education and skills training that connect to real job opportunities, with sensitivity to regional economic differences. <http://commcorp.org/>

**MA Small Business Development Center** provides one-to-one free comprehensive and confidential services focusing on, Business Advisory Services, Government Contracting, and International Trade Assistance through its Export Center. <https://www.msbdc.org/>

**MA Office of International Trade** promotes trade and investment with global partners and offers grants under the State Trade Expansion Program (STEP) up to \$12,000 on a competitive basis. <https://www.mass.gov/service-details/state-trade-expansion-program-step>

**MATechnology Collaborative\*** develops meaningful collaborations across industry, academia, and government which serve as powerful catalysts, turning good ideas into economic opportunity within the state's technology sector. They manage the innovation center program. Contact Patrick Larkin, [plarkin@masstech.org](mailto:plarkin@masstech.org), <http://masstech.org/>

**MA Technology Transfer Center** (UMASS) supports technology transfer activities from public and private research institutions to companies. <http://www.mttc.org/>

**MassCultural Council** provides support to municipalities and non-profits, including planning and facility grants <http://massculturalcouncil.org/>

**MassEcon** promotes business growth as a non-profit, non-partisan partner. Offers site selection information. <http://massecon.org>

**MassDevelopment\*** offers predevelopment funds, tax-exempt and taxable bonds, and a variety of loan and guarantee programs. <http://massdevelopment.org>

**MA Clean Energy Center\*** accelerates the success of clean energy technologies, companies, and projects in Massachusetts while creating high-quality jobs and long-term economic growth. <http://www.masscec.com/>

**MA Growth Capital Corporation\*** provides financing and technical assistance to small businesses in underserved, gateway municipalities and low and moderate-income communities. <http://massgcc.com/>

**MA Life Sciences Center\*** makes financial investments in public and private institutions that are advancing life sciences research, development, and commercialization. <http://www.masslifesciences.com/>

**MA Office of Technical Assistance** offers free and confidential assistance on many topics related to environmental performance and compliance with local, state, and federal regulations. <https://www.mass.gov/environmental-assistance-services-for-businesses>

**MassVentures\*** is a quasi-public venture capital firm focused on fueling the Massachusetts innovation economy by funding early-stage, high-growth Massachusetts startups as they move from concept to commercialization. <http://www.mass-ventures.com/>

**Small Business Administration\*** provides loans and programs. Its HubZone Program offers eligible businesses in designated areas to apply for preferential contracting with the Federal Government. <https://www.sba.gov/offices/district/ma/boston>

\*Tax, Grant and/or Financing Organizations

## REAL ESTATE DEVELOPMENT

**MA Housing Investment Corporation** has resources for building or preserving Multifamily Housing, building Workforce Housing, for Planning & Programs, for the Affordable Housing Trust, and for information on Sober Housing/CCRI.

[https://www.masshousing.com/portal/server.pt/community/developers/204/developers\\_home](https://www.masshousing.com/portal/server.pt/community/developers/204/developers_home)

**Healthy Neighborhoods Equity Fund** is for high-impact Transit-Oriented Development real estate projects that have the potential to transform neighborhoods, strengthen community and environmental health, and promote regional equity while providing attractive risk-adjusted returns for investors. <http://www.hnefund.org/>

**MassDevelopment Real Estate Services** include planning and permitting to acting as master developer for large site redevelopment, site disposition, and building management. <https://www.massdevelopment.com/what-we-offer/real-estate-services/>

## STATE AND FEDERAL ENERGY INCENTIVES

There are multiple opportunities, such as tax credits, grants, and incentives, can help businesses and institutions fund energy efficiency and renewable energy installations that could improve their operations and decrease their costs in the long term.

<https://www.mass.gov/service-details/ee-business-resources-incentives>

## STATE-MUNICIPAL PROGRAMS OF INTEREST

**The MA Seaport Economic Council** offers a competitive grant which is open to all 78 coastal communities and other qualified public entities. Grant funds are to be used for capital expenses. The Council gives preference to applications that demonstrate collaboration and encourages entities with a proven track record in maritime sector strategy, maritime economic development, and the development of economically supportive and resilient coastal assets in a sustainable fashion to apply. Matching funds (municipality, federal grants, private funds, or contributions by partner organizations) of 20 % of overall project funding request is required. Successful grant applications should seek funds for capital expenses rather than operating expenses.

**Innovation Grants:** Innovation Grants function as a resource to invest in innovative ideas and projects that promote job creation and economic growth in the maritime sector. This sector includes: shipping and trade, marine science and technology, coastal recreation and tourism, ocean-based clean energy initiatives, and the seafood industry.

**Grants to Public Education Institutions:** Grants for public education institutions range from fostering awareness of coastal assets and maritime traditions of the Commonwealth to investing in transformative public/private collaborations. Public educators from pre-k through higher education are eligible for this grant.

**Local Maritime Economic Development Planning Grants:** It is recognized that coastal communities vary in size and scope from deep-water port cities to small beach towns. These grants provide capacity for coastal communities to explore their unique advantages and generate economic development plans which help them realize their full potential, grow jobs, and maximize the maritime economic sector for their community.

**Maritime Economic Sector Strategy Grants:** Section 3 of the Executive Order governing the Seaport Economic Council articulates the Commonwealth's role in promoting and growing the maritime economic sector and it is anticipated that from time to time investments will be made in order to fulfill this charge.

**Supportive Coastal Infrastructure Project Grants:** Infrastructure grants are available when, in order to fulfill the job or economic growth potential within a coastal community, investments may need to be made in coastal infrastructure to achieve these aims. Best available science and information regarding potential threats to coastal communities from sea level rise and extreme weather events will be used to evaluate and improve the sustainability and resilience of projects in which the Council invests.

<https://www.mass.gov/service-details/learn-more-about-the-seaport-economic-council-grant-program>

## MassWorks

The MassWorks Infrastructure Program provides a one-stop shop for municipalities and other eligible public entities seeking public infrastructure funding to support economic development and job creation. The Program provides a one-stop shop for municipalities and other eligible public entities seeking public infrastructure funding to support:

- Advance economic development or housing opportunities in Gateway Cities;
  - Complement existing centers of development such as city and town center revitalization projects or mill redevelopment opportunities;
  - Include a mix of commercial and residential development or contribute to a mix of development within an area (with an emphasis on multi-family or small lot single-family residential development);
  - Are consistent with regional land use and development plans; and
- Provide for transportation improvements which enhance roadway safety in small, rural communities.

[www.mass.gov/hed/massworks](http://www.mass.gov/hed/massworks)

## MA Office of Fishing and Boating Access

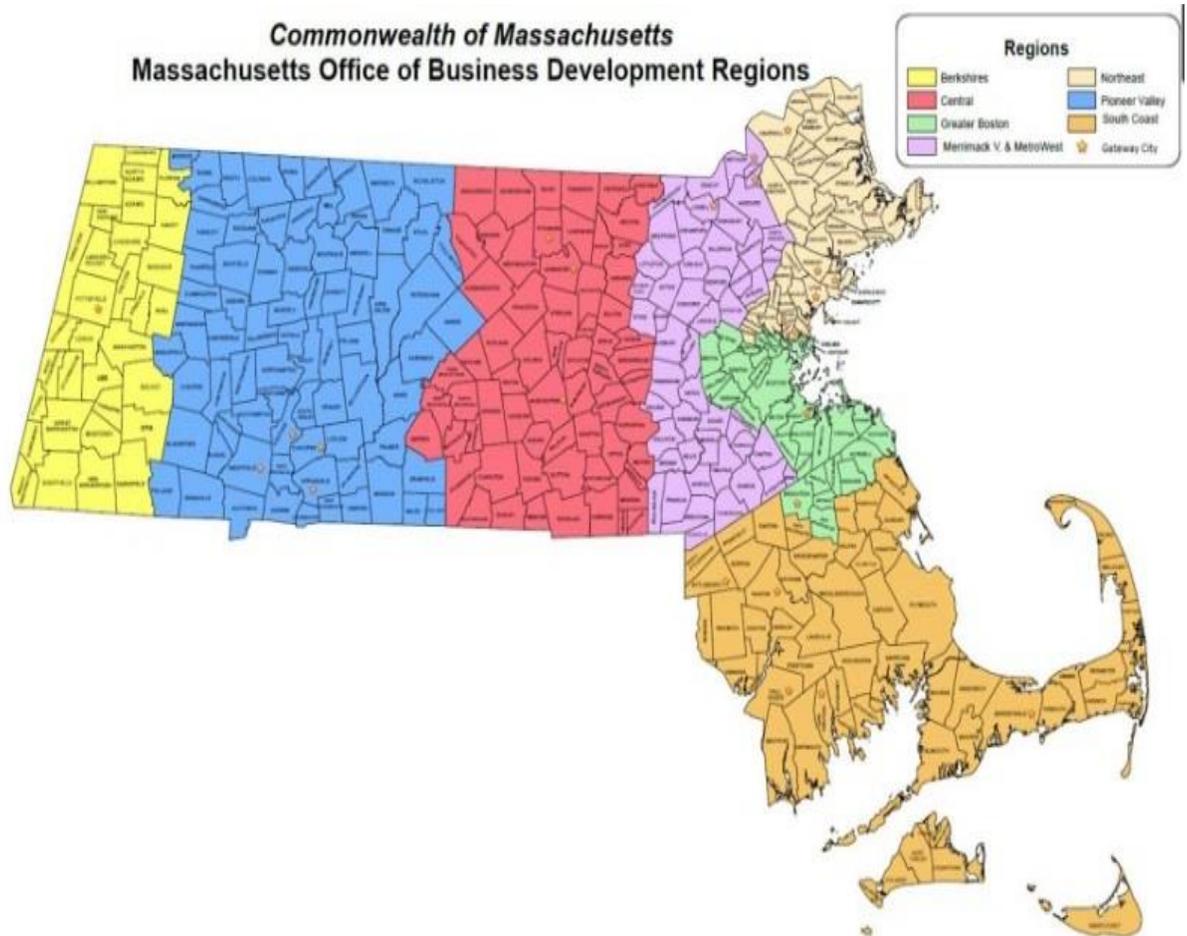
The Office provides boating and fishing access opportunities along Massachusetts' 1,200-mile seashore, as well as access to hundreds of lakes, ponds, rivers, and streams in the Commonwealth. The agency oversees approximately 300 boat and canoe launch sites, shore fishing areas and recreational fishing piers. <https://www.mass.gov/orgs/office-of-fishing-and-boating-access>

## MASSACHUSETTS OFFICE OF BUSINESS DEVELOPMENT- SOUTHEAST REGION

**Massachusetts Office of Business Development** strengthens the Massachusetts economy by providing a highly responsive, pro-business climate that stimulates job growth and builds on the core economic growth of every region.

### Southeast Region:

Acushnet,  
Attleboro,  
Barnstable,  
Berkley, Bourne,  
Brewster,  
Bridgewater,  
Carver, Chatham,  
Chilmark,  
Dartmouth,  
Dennis, Dighton,  
Duxbury, Eastham,  
Easton, Edgartown,  
Fairhaven, Fall  
River, Falmouth,  
Freetown, Gay  
Head, Gosnold,  
Halifax, Hanson,  
Harwich, Kingston,  
Lakeville,  
Mansfield, Marion,  
Marshfield,  
Mashpee,  
Mattapoissett,  
Middleborough,  
Nantucket, New  
Bedford, North  
Attleboro, Norton,  
Oak Bluffs,  
Orleans, Pembroke,  
Plymouth, Plympton,  
Provincetown, Raynham,  
Rehoboth, Rochester,



Sandwich, Seekonk,  
Somerset, Swansea,  
Taunton, Tisbury,  
Truro, Wareham,  
Wellfleet, West Bridgewater,  
West Tisbury, Westport, and Yarmouth.