7. A semiconductor device comprising:

a first gate electrode;

a first oxide semiconductor film comprising indium, gallium, and zinc over the first gate electrode;

a second oxide semiconductor film comprising indium, gallium, and zinc over the first oxide semiconductor film;

a second gate electrode comprising a first conductive film and a second conductive film over the second oxide semiconductor film; and

a protective film over the second gate electrode,

wherein an indium concentration is larger than a gallium concentration in the second oxide semiconductor film,

wherein the first conductive film comprises indium, zinc, and oxide,

wherein the second conductive film comprises a metal element, and

wherein the protective film is an oxide insulating film in which a spin density of a signal at g = 2.001, measured by electron spin resonance, is lower than 1.5×10^{18} spins/cm^3.

8. The semiconductor device according to claim 7, wherein the second conductive film is over the first conductive film.

9. The semiconductor device according to claim 7, wherein the metal element is one selected from the group consisting of aluminum, titanium, tantalum, tungsten, and molybdenum.

10. The semiconductor device according to claim 7, wherein an atomic ratio of indium, gallium, and zinc of the first oxide semiconductor film is 1:3:2.

11. The semiconductor device according to claim 7, wherein an atomic ratio of indium, gallium, and zinc of the second oxide semiconductor film is 4:2:3.

12. The semiconductor device according to claim 7, wherein at least one of the