

The Commonwealth of Massachusetts

PRESENTED BY:

F. Jay Barrows

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act relative to expanding the septic system tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
F. Jay Barrows	1st Bristol
Paul K. Frost	7th Worcester
Randy Hunt	5th Barnstable
Bradley H. Jones, Jr.	20th Middlesex
Kevin Kuros	8th Worcester
Shaunna O'Connell	3rd Bristol
Elizabeth Poirier	14th Bristol
Daniel K. Webster	6th Plymouth
Colleen M. Garry	36th Middlesex

HOUSE No. 01672

By Mr. F. Jay Barrows of Mansfield, petition (accompanied by bill, House, No. 01672) of F. Jay Barrows and others for legislation to provide for an income tax credit for expenditures for the design, construction, repair or replacement of failed cesspool or septic systems. Joint Committee on Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION SEE O HOUSE , NO. 2685 OF 2009-2010.]

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act relative to expanding the septic system tax credit.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 Section 1: Part (i), Section 6, Chapter 62, of the Massachusetts General Laws is hereby amended
- 2 by inserting the word "refundable" before the word "credit" in the line "...shall be allowed a
- 3 credit equal to 40 per cent of the expenditures for design and construction expenses ..."
- 4 Section 2: Part (i), Section 6, Chapter 62, of the Massachusetts General Laws is hereby amended
- 5 by striking the word "failed" in the line "…shall be allowed a credit equal to 40 per cent of the
- 6 expenditures for design and construction expenses for the repair or replacement of a failed
- 7 cesspool or septic system."

8 Section 1: Part (i), Section 6, Chapter 62, of the Massachusetts General Laws is hereby amended
9 by striking the word "five" in the line "... that said credit shall not exceed \$1,500 in any tax year
10 and any excess credit may be applied over the following five subsequent tax years up to an
11 aggregate maximum of \$6,000 ..." and inserting thereof in its place the word "ten"

12 Section 4: This act shall take effect upon passage.