

**HOUSE . . . . . No. 01719**

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The Commonwealth of Massachusetts

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PRESENTED BY:

*Joyce A. Spiliotis*

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*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 establishing a disaster emergency tax credit.

\_\_\_\_\_  
PETITION OF:

NAME:

*Joyce A. Spiliotis*

DISTRICT/ADDRESS:

*12th Essex*

# HOUSE . . . . . No. 01719

By Ms. Joyce A. Spiliotis of Peabody, petition (accompanied by bill, House, No. 01719) of Joyce A. Spiliotis for legislation to establish a disaster emergency tax credit.. Joint Committee on Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE  
□ HOUSE  
□ , NO. 2914 OF 2009-2010.]

## The Commonwealth of Massachusetts

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**In the Year Two Thousand Eleven**  
\_\_\_\_\_

An Act relative to establishing a disaster emergency 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. Chapter 62, is hereby amended by inserting after Section 6, the following  
2 section:-

3 Section 7. Any owner or tenant of residential property the who is not a dependent of another  
4 taxpayer and who occupies said property as his principal residence, directly impacted by a  
5 “Presidential Declaration of Emergency or Disaster” authorized under Title V of the Stafford Act  
6 shall be allowed a disaster emergency tax credit provided that an individual shall have  
7 completed an application for federal disaster assistance and registered with Federal Emergency  
8 Management Agency and the Small Business Administration and have been denied relief and

9 provided further, an individual is qualified for the earned income credit, pursuant to the  
10 provisions of Section 6. of Chapter 62 of the Code as amended and in effect for the taxable year.  
11 The credit shall be equal to 25 percent of the net expenditure for replacing personal property not  
12 covered by Federal Emergency Management Agency or Small Business Administration or 1,200  
13 dollars whichever is more, provided that the credit shall not exceed 1,500 dollars.

14 Section 2. As used in this section the following words shall have the following  
15 meaning:-

16 “Residence” the building or portion thereof, including a mobile home, owned or rented and  
17 occupied by the taxpayer as the taxpayer’s primary dwelling during the taxable year. The  
18 residence may consist of a part of a multi unit purpose building.

19 “Tenant of residential property” a person providing consideration for occupation of a dwelling  
20 place located in Presidential Declared State of Emergency counties in the Commonwealth, who  
21 is not a dependent of another taxpayer and who occupies said property as his principal residence.

22 “Personal property” durable items purchased as a direct result of a disaster and ineligible for  
23 assistance under Federal Emergency Management Agency and Small Business Administration.

24

25 Section 3. Joint owners of a residential property shall share any credit available to the property  
26 under this subsection in the same proportion as their ownership interest.

27 Section 4. Any credit provided by this subsection shall not be counted as income in determining  
28 eligibility or benefits under any other means tested under any other means-tested assistance

29 program including but not limited to all such cash, food, medical, housing, energy and  
30 educational assistance programs.

31 Section 5. The Commissioner for Department of Revenue shall promulgate rules and  
32 regulations to carry out the purpose of this act.