

HOUSE No. 2447

The Commonwealth of Massachusetts

PRESENTED BY:

F. Jay Barrows and Steven S. Howitt

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 adoption of the accompanying bill:

An Act relative to expanding the septic system tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>F. Jay Barrows</i>	<i>1st Bristol</i>
<i>Steven S. Howitt</i>	<i>4th Bristol</i>
<i>Bradley H. Jones, Jr.</i>	<i>20th Middlesex</i>
<i>Leonard Mirra</i>	<i>2nd Essex</i>
<i>Kimberly N. Ferguson</i>	<i>1st Worcester</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>
<i>Kevin J. Kuros</i>	<i>8th Worcester</i>

HOUSE No. 2447

By Messrs. Barrows of Mansfield and Howitt of Seekonk, a petition (accompanied by bill, House, No. 2447) 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. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2502 OF 2013-2014.]

The Commonwealth of Massachusetts

**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**

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
2 hereby amended by inserting the word “refundable” before the word “credit” in the line “...shall
3 be allowed a credit equal to 40 per cent of the expenditures for design and construction expenses
4 ...”

5 SECTION 2: Part (i), Section 6, Chapter 62, of the Massachusetts General Laws is
6 hereby amended by striking the word “failed” in the line “...shall be allowed a credit equal to 40
7 per cent of the expenditures for design and construction expenses for the repair or replacement of
8 a failed cesspool or septic system.”

9 SECTION 3: Part (i), Section 6, Chapter 62, of the Massachusetts General Laws is
10 hereby amended by striking the word “five” in the line “... that said credit shall not exceed
11 \$1,500 in any tax year and any excess credit may be applied over the following five subsequent
12 tax years up to an aggregate maximum of \$6,000 ...” and inserting thereof in its place the word
13 “ten”

14 SECTION 4: This act shall take effect upon passage.