

HOUSE No. 3320

The Commonwealth of Massachusetts

PRESENTED BY:

Paul R. Heroux

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 expanding the residential renewable energy tax credit to second homes.

PETITION OF:

NAME:

DISTRICT/ADDRESS:

Paul R. Heroux

2nd Bristol

Natalie Higgins

4th Worcester

HOUSE No. 3320

By Mr. Heroux of Attleboro, a petition (accompanied by bill, House, No. 3320) of Paul R. Heroux and Natalie Higgins for legislation to expand the residential renewable energy tax credit to second homes. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 3506 OF 2015-2016.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act expanding the residential renewable energy tax credit to second homes.

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. The first sentence of subsection (d) of section 6 of chapter 62 of the General
2 Laws, as most recently amended by section 14 of chapter 286 of the acts of 2014, is hereby
3 further amended by striking out the words “occupies said property as his principal” and inserting
4 in place thereof the following words:- maintains such property as a primary or secondary.

5 SECTION 2. The department of revenue shall promulgate rules and regulations making
6 the renewable energy credit established pursuant to subsection (d) of section 6 of chapter 62 of
7 the General Laws available for owners or tenants of second homes.