HOUSE DOCKET, NO. 1604 FILED ON: 1/20/2011

HOUSE . . . . . No. 1722

The Commonwealth of Massachusetts

PRESENTED BY:

William M. Straus

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:

An Act for environmental improvement by increasing arboreal efficiency .

PETITION OF:

NAME:	DISTRICT/ADDRESS:
William M. Straus	*10th Bristol*

HOUSE DOCKET, NO. 1604 FILED ON: 1/20/2011

HOUSE . . . . . No. 1722

By Mr. Straus of Mattapoisett, a petition (accompanied by bill, House, No. 1722) of William M. Straus for legislation to establish a tax credit for the installation of certain trees and shrubs. Revenue.

The Commonwealth of Massachusetts

An Act for environmental improvement by increasing arboreal efficiency .

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

SECTION 1: Section 6 of Chapter 62 of the Massachusetts General Laws is hereby amended by inserting the following subsection:

(r)(1) As used in this subsection, the following words shall have the following meanings:-

"Qualified energy efficiency arboreal improvements", the cost of labor and materials for the installation of (1) trees sited in accordance with guidelines established under the United States Forest Service Urban and Community Forestry Assistance programs Title 16 United States Code Section 2105, and (2)(a) deciduous tree(s) with a caliper of at least three-quarters of an inch or a height of six feet (as measured in accordance with the American Standard for Nursery Stock, or (b) evergreen tree(s) and shrubs of a height of at least three feet as measured in accordance with the American Standard for Nursery Stock.

"Taxpayer", a taxpayer subject to the income tax under this chapter.

(2) A taxpayer making a qualified energy efficiency arboreal improvement shall be allowed a credit against the taxes imposed by this chapter. The credit shall be equal to 30 per cent of the amount paid or incurred by the taxpayer for qualified energy efficiency arboreal improvements installed during such taxable year. The credit allowed under this subsection shall not exceed $500, with respect to any qualified energy efficiency arboreal improvements.

(3) In any one tax year, the credit used may not exceed the amount of tax liability otherwise owed by the taxpayer. The tax credit shall be taken against the taxes imposed under this chapter and shall not be refundable. Any amount of the credit that exceeds the tax due for a taxable year may be carried forward by the taxpayer to any of the 2 subsequent tax years.

22 (4) Any taxpayer claiming a state income tax or excise tax credit under this section may
23 not claim an additional state income tax credit or deduction during any one tax year for costs
24 related to the same qualified arboreal energy efficiency improvements.

25 (5) Any tax credits which arise under this section shall not be treated as failing to so
26 qualify merely because such credit was earned jointly from two or more taxpayers.

27 SECTION 2. Section 1 shall be effective January 1, 2014.