HOUSE DOCKET, NO. 844 FILED ON: 1/15/2013

HOUSE . . . . . No. 2502

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:

An Act relative to expanding the septic system tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
F. Jay Barrows	*1st Bristol*
Steven S. Howitt	*4th Bristol*

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HOUSE . . . . . No. 2502

By Mr. Barrows of Mansfield, a petition (accompanied by bill, House, No. 2502) of F. Jay Barrows and Steven S. Howitt 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. *1672* OF 2011-2012.]

The Commonwealth of Massachusetts

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:

SECTION 1: Part (i), Section 6, Chapter 62, of the Massachusetts General Laws is hereby amended by inserting the word "refundable" before the word "credit" in the line "…shall be allowed a credit equal to 40 per cent of the expenditures for design and construction expenses …"

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

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

SECTION 4: This act shall take effect upon passage.