

SENATE No. 1520

The Commonwealth of Massachusetts

PRESENTED BY:

Karen E. Spilka

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 to Promote Reusable Energy Use in the Commonwealth..

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Karen E. Spilka</i>	
<i>Carolyn C. Dykema</i>	<i>8th Middlesex</i>
<i>James B. Eldridge</i>	
<i>Chris Walsh</i>	<i>6th Middlesex</i>

SENATE No. 1520

By Ms. Spilka, a petition (accompanied by bill, Senate, No. 1520) of Karen E. Spilka, Carolyn C. Dykema, James B. Eldridge and Chris Walsh for legislation to promote reusable energy use in the Commonwealth. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1340 OF 2009-2010.]

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act to Promote Reusable Energy Use in the Commonwealth..

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 of the General Laws, as appearing in the 2008
2 Official Edition, is hereby amended by inserting after Section 6L the following new section:-

3 Section 6M. (a) An owner of residential property located in commonwealth
4 shall be allowed a one-time credit against tax imposed by Chapter 62 of the General Laws for all
5 energy efficient items purchased on or after September 1, 2010, but not later than March 31,
6 2011, for installation in said property. The credit allowed for such purchases for installation in
7 any 1 residential building shall equal 50 per cent of the cost; provided further, that said credit
8 shall not exceed \$1000 for residential dwelling or \$1,500 for a multi-unit dwelling. Joint owners
9 of a residential property shall share any credit available to the property under this section in the
10 same proportion as their ownership interest.

11 (b) The credit allowed under this section may be taken in taxable years between
12 2010 and 2011, regardless of the exact date on which any qualifying purchases were made. The
13 amount of credit that exceeds the total tax due for the taxable year in which the credit is taken
14 may be carried over, as reduced, and applied against the tax liability for the next taxable year; in
15 no taxable year shall the amount of the credit allowed exceed the total tax due of the taxpayer for
16 the relevant taxable year.

17 (c) The commissioner of revenue shall promulgate such rules and regulations as
18 may be necessary for the implementation of this section. The commissioner shall also include in
19 such rules and regulations eligibility provisions for a taxpayer who owns a condominium or a
20 cooperative dwelling and for whom such purchases are accounted for in a common area fee or
21 special assessment against such costs as may be reasonably attributed to the proportionate
22 ownership share of the condominium or cooperative dwelling costs. The department shall file a
23 copy of any rules and regulations with the clerks of the senate and house of representatives and
24 with the joint committee on revenue.

25 (d) As used in this section, the following words shall have the following
26 meanings:

27 "Energy efficient heating items", shall include, but not be limited to, home
28 insulation, new window installation, advanced programmable thermostats, fuel efficient
29 furnaces, boilers, alternative fuel heating systems, solar domestic hot water systems, materials
30 for insulation or sealing of a duct, attic, basement, rim joint or wall and pipe insulation for
31 heating systems.

32 "Net expenditure", the total of the purchase price for all energy efficient items,
33 plus installation cost, less any credits received pursuant to the Internal Revenue Code, any grants
34 or rebates received from the United States department of housing and urban development, and
35 any rebates or discounts received from an electric utility or gas utility.

36 SECTION 2. Chapter 59 of the General Laws, as appearing in the 2008
37 Official Edition, is hereby amended by inserting after section 58A the following new section:-

38 Section 58B. (a) Property equipped with solar, geothermal, wind, water, or fuel
39 cell energy systems for the purpose of heating, cooling or generating electrical energy, where
40 said systems were installed on or after January 1, 2010, shall be exempt from ad valorem
41 taxation in an amount that equals any positive amount obtained by subtracting the real market
42 value of the property as if it were not equipped with such systems, from the real market value of
43 the property so equipped.

44 (b) This section applies to tax years beginning prior to July 1, 2014.

45 (c) This section does not apply to property owned or leased by any individual
46 or legal entity whose principal business activity is directly or indirectly the production,
47 transportation or distribution of energy.