HOUSE DOCKET, NO. 3163 FILED ON: 1/16/2015

HOUSE . . . . . No. 3506

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*
Jonathan Hecht	*29th Middlesex*
Michael O. Moore	*Second Worcester*
Benjamin Swan	*11th Hampden*

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HOUSE . . . . . No. 3506

By Mr. Heroux of Attleboro, a petition (accompanied by bill, House, No. 3506) of Paul R. Heroux and others for legislation to expand the residential renewable energy tax credit to second homes. Revenue.

The Commonwealth of Massachusetts

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

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:

SECTION 1.The first sentence of subsection (d) of section 6 of chapter 62 of the General Laws, as most recently amended by section 14 of chapter 286 of the acts of 2014, is hereby further amended by striking out the words “occupies said property as his principal” and inserting in place thereof the following words:- maintains such property as a primary or secondary.

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