SENATE DOCKET, NO. 1846 FILED ON: 1/16/2015

SENATE . . . . . No. 1553

The Commonwealth of Massachusetts

PRESENTED BY:

Richard J. Ross

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 conservation through oyster shell recycling.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Richard J. Ross	*Norfolk, Bristol and Middlesex*
Viriato M. deMacedo	*Plymouth and Barnstable*
Leonard Mirra	*2nd Essex*
Timothy R. Madden	*Barnstable, Dukes and Nantucket*
Bruce E. Tarr	*First Essex and Middlesex*
Robert L. Hedlund	*Plymouth and Norfolk*
Donald F. Humason, Jr.	*Second Hampden and Hampshire*

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SENATE . . . . . No. 1553

By Mr. Ross, a petition (accompanied by bill, Senate, No. 1553) of Richard J. Ross, Viriato M. deMacedo, Leonard Mirra, Timothy R. Madden and other members of the General Court for legislation to promote conservation through oyster shell recycling. Revenue.

The Commonwealth of Massachusetts

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

An Act to promote conservation through oyster shell recycling.

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 General Laws, as appearing in the 2014 Official Edition, is hereby amended by inserting after subsection (r) the following new subsection:-

"(s) (1) A taxpayer who donates oyster shells to an oyster shell recycling organization shall be eligible for a credit against the taxes imposed by this chapter. The amount of the credit is equal to one dollar per 5 gallon bucket of oyster shells donated.

(2) The credit allowed under this subsection may not exceed the amount of tax imposed by this chapter for the taxable year reduced by the sum of all credits allowable, except tax payment made by or on behalf of the taxpayer.

(3) 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 3 subsequent taxable years.

12 (4) No deduction is allowed for the donation of oyster shells for which a credit is claimed
13 under this section.

14 (5) To support the credit allowed by this section, the taxpayer shall have available for
15 inspection a certification by the recipient organization stating the number of five gallon buckets
16 of oyster shells donated by the taxpayer for the taxable year in which the credit is claimed."

17 SECTION 2. Chapter 63 of the General Laws, as appearing in the 2014 Official Edition,
18 is hereby amended by inserting after section 38FF the following new section:-

19 "Section 38GG. (a) A corporation subject to tax under this chapter that donates oyster
20 shells to an oyster shell recycling organization shall be eligible for a credit against its excise due
21 under this chapter. The amount of the credit is equal to one dollar per 5 gallon bucket of oyster
22 shells donated.

23 (b) Any amount of the credit that exceeds the tax due for a taxable year may be carried
24 forward by the corporation to any of the 3 subsequent taxable years.

25 (c) No deduction is allowed for the donation of oyster shells for which a credit is claimed
26 under this section.

27 (d) The credit allowed in this chapter for any taxable year shall not reduce the excise to
28 less than the amount due under subsection (b) of section 39, section 67 or any other applicable
29 section.

30 (e) To support the credit allowed by this section, the corporation shall have available for
31 inspection a certification by the recipient organization stating the number of five gallon buckets
32 of oyster shells donated by the taxpayer for the taxable year in which the credit is claimed."