

HOUSE No. 2685

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

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:

1 Section 1: Part (i), Section 6, Chapter 62, of the Massachusetts General Laws is hereby
2 amended by inserting the word “refundable” before the word “credit” in the line “...shall be
3 allowed a credit equal to 40 per cent of the expenditures for design and construction expenses
4 ...”

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

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

13 Section 4: This act shall take effect upon passage.