

HOUSE No. 2712

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act providing for a certain green 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 6 of chapter 62 of the General Laws is hereby amended by inserting after
2 subsection (i) the following paragraph:-

3 (1) Any owner of residential property located in the commonwealth who is not a
4 dependent of another taxpayer shall be allowed a tax credit equal to 100 per cent of the
5 expenditures for the use of energy efficient technologies including wind, solar, photovoltaics,
6 roofs, doors, windows, appliances, water heater, furnace, clothes washers, clothes dryers,
7 dishwashers and other energy efficient home improvement modifications as determined by the
8 executive office of energy and environmental affairs. Said tax credits shall be available to
9 eligible taxpayers beginning in the tax years the repairs, replacements or installations were
10 completed. Said credit shall not exceed \$1,000 in any tax years up to an aggregate maximum of
11 \$5,000. The amount of any such credit shall be reduced by an amount equal to the total interest
12 subsidy or grant received from the commonwealth, whether directly or indirectly, toward the cost
13 of said expenditures. The department shall promulgate such rules and regulations as are
14 necessary to administer the credit afforded by this subsection, including, but not limited to, a

- 15 notification system by the commonwealth to recipients of said interest subsidy or grant of the
- 16 amount of the total subsidy provided by the commonwealth.