

HOUSE No. 2736

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act Promoting Pay As You Throw Waste Disposal Programs..

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. Section 3 of Chapter 62 of the 2006 Official Edition of the General Laws is
2 hereby amended by inserting, after the word “section” in line 162, the following new
3 subsection:-

4 (16) An amount equal to the fees paid by the taxpayer for participation in a Pay As You
5 Throw waste disposal program, so-called, provided, however, that such deduction shall not
6 exceed \$150 for a single person, a person that qualifies as a head of household under section two
7 (b) of the Code, or a husband and wife. The commissioner of revenue is authorized to
8 promulgate regulations under this sub-section.

9 SECTION 2. Section 323D of Chapter 94 is hereby amended by adding the following
10 sentence:-

11 Not less than five percent of amounts collected by the commissioner of revenue pursuant
12 to this section will be transferred to the department of environmental protection for use in

- 13 programs to promote the reduction of municipal solid waste, including for grants to support the
- 14 adoption of Pay As You Throw waste disposal programs.