

HOUSE No. 2829

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act to expand the septic 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. Section 6(i) of Chapter 62 of the General Laws, as appearing in the
2 2008 Official Edition, is hereby amended by inserting after the words “The amount of any such
3 credit shall be reduced by an amount equal to the total interest subsidy or grant received from the
4 commonwealth, whether directly or indirectly, toward the cost of said expenditures.” thereof the
5 following -

6 “Any owner of residential property located in the commonwealth who is not a dependent
7 of another taxpayer and pays a retail sewer bill to a municipality or sewer authority, and who
8 occupies said property as his/her principal residence, shall be allowed a credit of 20% of the
9 sewer debt service, provided that municipalities break out the charges associated with the debt
10 portion of the retail water and sewer bill.