

HOUSE No. 2887

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relating to driver safety tax credits..

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, as appearing in the 2004 Official Edition, is
2 hereby amended by adding after paragraph (l) the following new paragraph:

3 (m) A credit of not more than fifteen hundred dollars shall be allowed against the taxes
4 due if the taxpayer voluntarily purchases or leases a factory-installed approved certified ignition
5 interlock device in any personal vehicle, registered and insured in the taxpayer’s name.

6 “Voluntary” shall mean the installation of an IID not as a result of a Court order and/or a
7 penalty imposed pursuant to the provisions of Section 24 of Chapter 90 of the General Laws.

8 For the purposes of this section the term "certified ignition interlock device" shall mean
9 an alcohol breath screening device that prevents a vehicle from starting if it detects a blood
10 alcohol concentration over a preset limit of .02 or 20 mg of alcohol per 100 ml of blood.

11 If the credit provided for in this section reduces the tax due to zero, the taxpayer shall be
12 entitled to a refund equal to the amount by which the amount of the credit exceeded the amount
13 of the tax due before the credit

14 The credit allowed by this subsection shall be allowed against the taxes imposed by this
15 chapter for the taxable year, reduced by the other credits permitted by this section. If the credit
16 exceeds the tax as so reduced, the commissioner shall treat such excess as an overpayment and
17 shall pay the taxpayer, without interest, the amount of such excess. Any person entitled to claim
18 any credit pursuant to this subsection and not otherwise required to file a return under section 6
19 of chapter 62C may obtain a refund in the amount of such credit by filing a return and claiming a
20 refund.

21 The Registrar of Motor Vehicles shall promulgate such rules and regulations necessary
22 to implement the provisions of this subsection.