

**HOUSE . . . . . No. 2908**

---

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the Year Two Thousand Nine**  
\_\_\_\_\_

An Act Creating a Local Option Allowing A Tax Credit for the Cost of for The Cost of Purchase and Installation of Alternative Energy Equipment.

*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 5 of chapter 59 of the General Laws, as appearing in the 2006 Official  
2 Edition, is hereby amended by inserting, after the paragraph beginning “Fifty-fifth,” the  
3 following:-

4           Fifty-sixth. Real estate that qualifies as an “alternative energy property,” as defined in  
5 Section 3 of chapter 25A of the General Laws, as amended by chapter 169 of the acts of 2008,  
6 shall receive a reduction in tax equal to the cost of purchase and installation during the year of  
7 purchase not to exceed 10% or \$2,000, whichever is less, and shall be borne by the city or town.

8           This clause shall take effect upon its acceptance by any city or town as the city or town  
9 may elect. A city or town, by vote of its legislative body, subject to its charter, may adjust the  
10 exemption contained in this clause by increasing or decreasing the amount of the exemption by  
11 as much as 50 per cent.