

**HOUSE . . . . . No. 3364**

**The Commonwealth of Massachusetts**

PRESENTED BY:

***Jason M. Lewis***

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act to promote housing creation for persons with disabilities.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Jason M. Lewis</i>	<i>Fifth Middlesex</i>	<i>1/18/2013</i>
<i>Tom Sannicandro</i>	<i>7th Middlesex</i>	<i>1/23/2013</i>
<i>Ruth B. Balsler</i>	<i>12th Middlesex</i>	
<i>James J. O'Day</i>	<i>14th Worcester</i>	
<i>Richard J. Ross</i>	<i>Norfolk, Bristol and Middlesex</i>	
<i>Stephen L. DiNatale</i>	<i>3rd Worcester</i>	
<i>Danielle W. Gregoire</i>	<i>4th Middlesex</i>	
<i>Robert F. Fennell</i>	<i>10th Essex</i>	
<i>Angelo J. Puppolo, Jr.</i>	<i>12th Hampden</i>	
<i>Thomas M. Stanley</i>	<i>9th Middlesex</i>	
<i>David Paul Linsky</i>	<i>5th Middlesex</i>	
<i>Cheryl A. Coakley-Rivera</i>	<i>10th Hampden</i>	
<i>Sarah K. Peake</i>	<i>4th Barnstable</i>	
<i>Sal N. DiDomenico</i>	<i>Middlesex and Suffolk</i>	
<i>Colleen M. Garry</i>	<i>36th Middlesex</i>	
<i>Ann-Margaret Ferrante</i>	<i>5th Essex</i>	
<i>Benjamin Swan</i>	<i>11th Hampden</i>	
<i>Kay Khan</i>	<i>11th Middlesex</i>	

<i>William N. Brownsberger</i>	<i>Second Suffolk and Middlesex</i>
<i>Louis L. Kafka</i>	<i>8th Norfolk</i>
<i>Alice Hanlon Peisch</i>	<i>14th Norfolk</i>
<i>Carolyn C. Dykema</i>	<i>8th Middlesex</i>
<i>Kevin J. Murphy</i>	<i>18th Middlesex</i>
<i>John J. Binienda</i>	<i>17th Worcester</i>
<i>Donald Humason</i>	
<i>Michael R. Knapik</i>	<i>Second Hampden and Hampshire</i>
<i>Aaron Vega</i>	<i>5th Hampden</i>
<i>Dennis A. Rosa</i>	<i>4th Worcester</i>
<i>John J. Lawn, Jr.</i>	<i>10th Middlesex</i>
<i>Bruce J. Ayers</i>	<i>1st Norfolk</i>
<i>Jonathan Hecht</i>	<i>29th Middlesex</i>
<i>Denise C. Garlick</i>	<i>13th Norfolk</i>
<i>James Arciero</i>	<i>2nd Middlesex</i>
<i>Denise Andrews</i>	<i>2nd Franklin</i>
<i>Paul R. Heroux</i>	<i>2nd Bristol</i>
<i>Thomas P. Conroy</i>	<i>13th Middlesex</i>
<i>Thomas A. Golden, Jr.</i>	<i>16th Middlesex</i>

**HOUSE . . . . . No. 3364**

By Mr. Lewis of Winchester, a petition (accompanied by bill, House, No. 3364) of Jason M. Lewis and others for legislation to provide tax incentives to promote housing creation for persons with disabilities. Revenue.

**The Commonwealth of Massachusetts**

**In the Year Two Thousand Thirteen**

An Act to promote housing creation for persons with disabilities.

*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 20 of chapter 40B of the General Laws, as appearing in the 2010  
2 Official Edition, is hereby amended by inserting after the word “organization,” in line 9, the  
3 following definition:-

4 “Long-term subsidized housing for persons with disabilities”, any housing subsidized by  
5 the federal or state government under any program to assist the construction of low or moderate  
6 income housing as defined in the applicable federal or state statute, whether built or operated by  
7 any public agency or any nonprofit or limited dividend organization; in such housing, each  
8 individual resident with a disability shall be counted as one unit of housing regardless of the state  
9 or federal agency through which supportive services are provided, provided that the project  
10 meets Project Eligibility Criteria of the Subsidized Housing Inventory.

11 SECTION 2. Section 21 of said chapter 40B, as appearing in the 2010 Official Edition,  
12 is hereby amended by inserting after the words “moderate income housing,” in line 2, the  
13 words:- or long term subsidized housing for persons with disabilities.

14 SECTION 3. Subsection (a) of section 2 of chapter 121E of the General Laws, as  
15 appearing in the 2010 Official Edition is hereby amended by inserting after the words “disabled  
16 persons,” in line 11, the following words:- , including clients of the department of mental health  
17 and the department of developmental disabilities who are not eligible through the Facilities  
18 Consolidation Fund or the Community-Based Housing Fund.

19 SECTION 4. Clause (4) of subsection (a) of section 3 of said chapter 121E is hereby  
20 amended by inserting after the words “persons with disabilities,” in line 14, the following:- ,

21 including clients of the department of mental health and the department of developmental  
22 disabilities who are not eligible through the Facilities Consolidation Fund or the Community-  
23 Based Housing Fund;

24 SECTION 5. Chapter 63 of the General Laws is hereby amended by inserting after  
25 section 38FF, the following section:-

26 Section 38GG. (a) A credit against taxes shall be allowed for donations to a fiduciary  
27 organization for distribution to individual development accounts established under in line item  
28 7004-9317 of chapter 139 of the acts of 2006. The credit shall equal the lesser of \$75,000 or 75  
29 per cent of the donation amount.

30 (b) If a credit allowed under this section is claimed, the amount upon which the credit is  
31 based that is allowed or allowable as a deduction from federal taxable income under section 170  
32 of the Internal Revenue Code shall be added to federal taxable income in determining  
33 Massachusetts taxable income. As used in this subsection, the amount upon which a credit is  
34 based is the allowed credit divided by 75 per cent.

35 (c) The allowable tax credit that may be used in any 1 tax year shall not exceed the tax  
36 liability of the taxpayer.

37 (d) Any tax credit otherwise allowable under this section that is not used by the taxpayer  
38 in a particular year may be carried forward and offset against the taxpayer's tax liability for the  
39 next succeeding tax year. Any tax credit remaining unused in the next succeeding tax year may  
40 be carried forward and used in the second succeeding tax year. Any tax credit not used in the  
41 second succeeding tax year may be carried forward and used in the third succeeding tax year, but  
42 may not be carried forward for any tax year thereafter.

43 (e) Community based organizations that operate financial literacy and asset-specific  
44 training for individual development account holders must include an option for individual  
45 development account holders to receive such training in a manner appropriate to the learning  
46 style of individuals with autism and other developmental disabilities.

47 SECTION 6. Section 1 of chapter 708 of the acts of 1966 is hereby amended by inserting  
48 after subsection (g) the following 4 subsections:-

49 (h) "Housing expenses", expenses for a primary residence for the resident with a  
50 disability, including rent, security deposit, purchase of a primary residence or an interest in a  
51 primary residence, closing costs, mortgage payments, real property taxes, and utility charges.

52 (i) "Parent", any parent or legal guardian of a resident with a disability.

53 (j) "Resident with a disability", any resident found by MassHealth to have a disability.

54 (k) “Savings program”, a program approved and administered by MHFA designed to  
55 facilitate and encourage savings by or on behalf of residents with disabilities, future residents  
56 with disabilities, and parents for the purpose of paying for the costs of housing for residents with  
57 disabilities.

58 SECTION 7. Section 4 of chapter 708 of the acts of 1966, as most recently amended by  
59 chapter 239 of the acts of 1998, is hereby amended by inserting after subsection (z) the following  
60 subsection:-

61 (aa) to provide residents with disabilities and parents with convenient and effective  
62 savings programs to provide for the costs of housing for residents with disabilities, as set forth in  
63 Section 5E.

64 SECTION 8. Said chapter 708 is hereby amended by adding the following section:-

65 Section 5E. Savings programs. The MHFA is authorized and empowered:

66 (a) To develop and administer one or more savings programs for residents with  
67 disabilities and their parents, all in cooperation with such other public and private parties and in  
68 accordance with such criteria or guidelines as the MHFA shall deem appropriate to effectuate the  
69 purposes of this chapter. To the extent practicable, such savings program or programs shall  
70 provide residents with disabilities or parents an opportunity to participate conveniently and shall  
71 enable them to set aside relatively small amounts of money at a time. In connection with an  
72 savings program the MHFA may accept and hold funds of residents with disabilities, parents, or  
73 others, establish special accounts for such purposes and invest such funds in such manner as is  
74 authorized for Authority funds (under section eighteen).

75 (b) To establish rules and regulations with respect to MHFA savings programs.

76 (c) To create and supervise a marketing and distribution system for units of  
77 participation in savings programs, either or both of which shall be referred to for purposes of this  
78 section as “units”, and to establish proper books of record and account to record the identity of  
79 the purchasers and the named beneficiaries, the amounts payable as principal and interest, the  
80 receipts and expenses of MHFA with respect to the program and other matters necessary to the  
81 administration of the program.

82 (d) To establish minimum and maximum unit amounts with respect to the savings  
83 programs, procedures for the crediting of interest with respect to the units, procedures with  
84 respect to payment of the balance due on the final maturity date of a unit or otherwise,  
85 procedures with respect to the determinations of eligible beneficiaries, and procedures to  
86 accommodate the acquisition of units through payroll savings plans and other similar programs.

87 (e) To employ financial, marketing, legal and other consultants and advisors for the  
88 purpose of consulting with MHFA on the implementation and ongoing administration of the  
89 savings programs and to enter into contracts and agreements necessary in connection therewith.

90 (f) To enter into one or more contracts and agreements for marketing, distribution  
91 and administration services in connection with savings programs.

92 (g) To obtain by purchase, lease or license such equipment and facilities, including  
93 computer software and hardware, and to employ staff necessary or convenient to carry out the  
94 savings programs.

95 (h) To establish a schedule of fees and charges, including premiums in connection  
96 with the sale of units of savings, sufficient to provide for the estimated costs of the program  
97 incurred by MHFA.

98 (i) To take such further actions and establish such further procedures as shall be  
99 appropriate to carry out the purposes of the savings programs.

100 SECTION 9. Persons with savings accounts established under chapter 15C shall be able  
101 to roll them into a savings account established under this chapter. Persons with savings accounts  
102 established under this chapter shall be able to roll them into a saving account established under  
103 chapter 15C.