

**HOUSE . . . . . No. 2610**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Paul W. Mark*

*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 establishing a biofuel tax credit.**

PETITION OF:

NAME:

*Paul W. Mark*

DISTRICT/ADDRESS:

*2nd Berkshire*

**HOUSE . . . . . No. 2610**

By Mr. Mark of Peru, a petition (accompanied by bill, House, No. 2610) of Paul W. Mark for legislation to establish a biofuel tax credit. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2666 OF 2013-2014.]

**The Commonwealth of Massachusetts**

**In the One Hundred and Eighty-Ninth General Court  
(2015-2016)**

An Act establishing a biofuel 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 1 of Chapter 64A of the General Laws is hereby amended by  
2 inserting after subsection 1, the following subsections:

3 (m) “renewable motor fuel” shall mean a combustible liquid derived from grain starch,  
4 oilseed, animal fat, or other biomass; or produced from a biogas source, including any  
5 nonfossilized decaying organic matter which is commonly and commercially used as a fuel in  
6 internal combustion engines.

7 (n) “ biofuel ” shall mean any blend of fuel which is at least 20% renewable motor fuel  
8 by volume.

9 SECTION 2. Chapter 63 of the General Laws is hereby amended by inserting after  
10 section 38T the following section:-

11 SECTION 38U. Notwithstanding any general or special law rule or regulation to the  
12 contrary, there shall be deducted from the adjusted gross income in determining taxable income  
13 up to \$1000 for an individual and up to \$2,500 for a business for the cost of renewable motor  
14 fuel or biofuel (as defined in Section 1m of Chapter 64A).

15 (a) The deductions may be used only for the cost of renewable motor fuel or biofuel  
16 purchased in the Commonwealth of Massachusetts during that taxable year.

17 (b) The commissioner of revenue shall promulgate rules and regulations necessary to  
18 implement this section. The department shall file a copy of any rules and regulations with the  
19 clerk of the Senate and of the House of Representatives and with the Joint Committee on  
20 Revenue.