

HOUSE No. 1492

The Commonwealth of Massachusetts

PRESENTED BY:

Edward F. Coppinger

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 relative to fuel cell technology.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Edward F. Coppinger</i>	<i>10th Suffolk</i>
<i>Michael F. Rush</i>	<i>Norfolk and Suffolk</i>
<i>Daniel M. Donahue</i>	<i>16th Worcester</i>
<i>Tackey Chan</i>	<i>2nd Norfolk</i>
<i>Paul Brodeur</i>	<i>32nd Middlesex</i>
<i>Anne M. Gobi</i>	<i>Worcester, Hampden, Hampshire and Middlesex</i>
<i>Daniel J. Hunt</i>	<i>13th Suffolk</i>
<i>Joseph A. Boncore</i>	<i>First Suffolk and Middlesex</i>

HOUSE No. 1492

By Mr. Coppinger of Boston, a petition (accompanied by bill, House, No. 1492) of Edward F. Coppinger and others relative to the fuel cell technology tax exemption. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act relative to fuel cell technology.

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 recently amended by
2 Section 116 of Chapter 218 of the Acts of 2016, is hereby further amended in the first paragraph
3 by striking at the end thereof “or Forty-fifth” and inserting in place thereof the following:-
4 “Forty-fifth or Forty-fifth B”

5 SECTION 2. Said section is hereby further amended by inserting after paragraph Forty-
6 fifth A the following new paragraph:-

7 “Forty-fifth B, Any qualified fuel cell powered system, the construction of which was
8 commenced after January 1, 2017. The exemption under this clause shall be allowed only for a
9 period of twenty years from the date of completion of the construction of such facility; provided,
10 however, that no exemption shall be allowed for any year within that period when such qualified
11 fuel cell powered system is not capable of producing energy as required by this clause. A city or
12 town, acting through the board or officer authorized by its legislative body, may execute an

13 agreement for the payment in lieu of taxes with the owner of any qualified fuel cell powered
14 system in the municipality such system is located. For the purposes of this clause, “any qualified
15 fuel cell powered system” shall mean an integrated system comprised of a fuel cell stack
16 assembly and associated components that utilizes and converts natural gas or renewable fuels
17 into electricity used to produce and meet the annual energy needs of the real property upon
18 which it is located.”