

**HOUSE . . . . . No. 3320**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Paul R. Heroux***

*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 expanding the residential renewable energy tax credit to second homes.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Paul R. Heroux</i>	<i>2nd Bristol</i>	<i>1/20/2017</i>
<i>Natalie Higgins</i>	<i>4th Worcester</i>	<i>1/30/2017</i>

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By Mr. Heroux of Attleboro, a petition (accompanied by bill, House, No. 3320) of Paul R. Heroux and Natalie Higgins for legislation to expand the residential renewable energy tax credit to second homes. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 3506 OF 2015-2016.]

**The Commonwealth of Massachusetts**

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

An Act expanding the residential renewable energy tax credit to second homes.

*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. The first sentence of subsection (d) of section 6 of chapter 62 of the General  
2   Laws, as most recently amended by section 14 of chapter 286 of the acts of 2014, is hereby  
3   further amended by striking out the words “occupies said property as his principal” and inserting  
4   in place thereof the following words:- maintains such property as a primary or secondary.

5           SECTION 2. The department of revenue shall promulgate rules and regulations making  
6   the renewable energy credit established pursuant to subsection (d) of section 6 of chapter 62 of  
7   the General Laws available for owners or tenants of second homes.