HOUSE DOCKET, NO. 3933 FILED ON: 5/2/2017

HOUSE . . . . . No. 3779

The Commonwealth of Massachusetts

PRESENTED BY:

Joseph D. McKenna

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 implementing a home water filtration tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
Joseph D. McKenna	*18th Worcester*	*5/2/2017*

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HOUSE . . . . . No. 3779

By Mr. McKenna of Webster, a petition (subject to Joint Rule 12) of Joseph D. McKenna relative to the establishment of tax credits for the installation of home water filtration systems for certain homeowners. Revenue.

The Commonwealth of Massachusetts

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

An Act implementing a home water filtration 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:

Section 1: Section 6 of Chapter 62 of the MGL is hereby amending by adding after subsection (I) the following new section:

(x)Any owner of residential property located in the commonwealth who is not a dependent of another taxpayer and who occupies said property as his principal residence, if said residence has water supplied solely by connection to a public water supply, shall be allowed a credit equal to 60 per cent of the expenditures related to the installation of a home water filtration system if the water being provided is deemed unclean or unsafe by the department. Said expenditures shall be the actual cost to the taxpayer or $2,500, whichever is less; provided, however, that said credit shall be available to eligible taxpayers beginning in the tax year in which the installation of said filtration system was installed; and provided, further, that said credit shall not exceed $750 in any tax year and any excess credit may be applied over the following tax years up to an aggregate maximum of $1,500. The department shall promulgate

such rules and regulations as are necessary to administer the credit afforded by this subsection, including, but not limited to, a notification that continued maintenance of said filtration system to include replacement filters are not eligible expenses.