

HOUSE No. 3851

The Commonwealth of Massachusetts

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

An Act to extend the Brownfields 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. Subsection (j) of section 6 of chapter 62 of the General Laws, as appearing
2 in the 2016 Official Edition, is hereby amended by striking out, in line 281, the figure “2018”
3 and inserting in place thereof the following figure:- 2023.

4 SECTION 2. Said subsection (j) of said section 6 of said chapter 62, as so appearing, is
5 hereby further amended by striking out, in lines 287-288, the words “2019, for any property it
6 owns or leases” and inserting in thereof the following:-

7 2024, for any property it owns, operates, or leases.

8 SECTION 3. Said subsection (j) of said section 6 of said chapter 62, as so appearing, is
9 hereby further amended by striking out, in line 297, the figure “40.00” and inserting in place
10 thereof the following figure:- 40.0000.

11 SECTION 4. Said subsection (j) of said section 6 of said chapter 62, as so appearing, is
12 hereby further amended by inserting, in line 298, after the word “limitation” the following:-

13 , or which includes such an activity and use limitation recorded on or after June 20, 2014
14 in the case of a development in which at least 20 percent of the residential units are restricted to
15 occupancy by households making 120 per cent or less of area median income. Such costs may
16 include net response and removal costs incurred by such taxpayer or nonprofit organization
17 before it first owned, operated, or leased the subject property.

18 SECTION 5. Subsection (a) of section 38Q of chapter 63, as so appearing, is hereby
19 amended by striking out, in line 3, the figure “2018” and inserting in place thereof the following
20 figure:- 2023.

21 SECTION 6. Said subsection (a) of said section 38Q of said chapter 63, as so appearing,
22 is hereby further amended by striking out, in line 9, the words “2019, for any property it owns or
23 leases” and inserting in place thereof the following:-

24 2024, for any property it owns, operates, or leases.

25 SECTION 7. Said subsection (a) of said section 38Q of said chapter 63, as so appearing,
26 is hereby further amended by striking out, in line 17, the figure “40.00” and inserting in place
27 thereof the following figure:- 40.0000.

28 SECTION 8. Said subsection (a) of said section 38Q of said chapter 63, as so appearing,
29 is hereby further amended by inserting, in line 18, after the word “limitation” the following:-

30 , or which includes such an activity and use limitation recorded on or after June 20, 2014
31 in the case of a development in which at least 20 percent of the residential units are restricted to
32 occupancy by households making 120 per cent or less of area median income. Such costs may

- 33 include net response and removal costs incurred by such corporation before such corporation
- 34 first owned, operated, or leased the subject property.