

**SENATE . . . . . No. 1624**

---

**The Commonwealth of Massachusetts**

PRESENTED BY:

***Richard J. Ross***

*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 to promote conservation through oyster shell recycling.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Richard J. Ross</i>	<i>Norfolk, Bristol and Middlesex</i>	
<i>Jason M. Lewis</i>	<i>Fifth Middlesex</i>	<i>1/25/2017</i>
<i>Donald F. Humason, Jr.</i>	<i>Second Hampden and Hampshire</i>	<i>2/3/2017</i>
<i>William L. Crocker, Jr.</i>	<i>2nd Barnstable</i>	<i>2/7/2017</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>	<i>2/14/2017</i>
<i>Viriato M. deMacedo</i>	<i>Plymouth and Barnstable</i>	<i>4/25/2017</i>
<i>Julian Cyr</i>	<i>Cape and Islands</i>	<i>5/10/2017</i>
<i>Timothy R. Whelan</i>	<i>1st Barnstable</i>	<i>5/12/2017</i>

**SENATE . . . . . No. 1624**

By Mr. Ross, a petition (accompanied by bill, Senate, No. 1624) of Richard J. Ross, Jason M. Lewis, Donald F. Humason, Jr., William Crocker and others for legislation to promote conservation through oyster shell recycling. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1553 OF 2015-2016.]

**The Commonwealth of Massachusetts**

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

An Act to promote conservation through oyster shell recycling.

*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 6 of chapter 62 of the General Laws, as appearing in the 2014  
2 Official Edition, is hereby amended by inserting at the end thereof the following new  
3 subsection:-

4 “(u) (1) A taxpayer who donates oyster shells to an oyster shell recycling organization  
5 shall be eligible for a credit against the taxes imposed by this chapter. The amount of the credit is  
6 equal to one dollar per 5 gallon bucket of oyster shells donated.

7 (2) The credit allowed under this subsection may not exceed the amount of tax imposed  
8 by this chapter for the taxable year reduced by the sum of all credits allowable, except tax  
9 payment made by or on behalf of the taxpayer.

10 (3) Any amount of the credit that exceeds the tax due for a taxable year may be carried  
11 forward by the taxpayer to any of the 3 subsequent taxable years.

12 (4) No deduction is allowed for the donation of oyster shells for which a credit is claimed  
13 under this section.

14 (5) To support the credit allowed by this section, the taxpayer shall have available for  
15 inspection a certification by the recipient organization stating the number of five gallon buckets  
16 of oyster shells donated by the taxpayer for the taxable year in which the credit is claimed.”

17 SECTION 2. Chapter 63 of the General Laws, as so appearing, is hereby amended by  
18 inserting after section 38FF the following new section:-

19 “Section 38GG. (a) A corporation subject to tax under this chapter that donates oyster  
20 shells to an oyster shell recycling organization shall be eligible for a credit against its excise due  
21 under this chapter. The amount of the credit is equal to one dollar per 5 gallon bucket of oyster  
22 shells donated.

23 (b) Any amount of the credit that exceeds the tax due for a taxable year may be carried  
24 forward by the corporation to any of the 3 subsequent taxable years.

25 (c) No deduction is allowed for the donation of oyster shells for which a credit is claimed  
26 under this section.

27 (d) The credit allowed in this chapter for any taxable year shall not reduce the excise to  
28 less than the amount due under subsection (b) of section 39, section 67 or any other applicable  
29 section.

30           (e) To support the credit allowed by this section, the corporation shall have available for  
31 inspection a certification by the recipient organization stating the number of five gallon buckets  
32 of oyster shells donated by the taxpayer for the taxable year in which the credit is claimed.”