

**HOUSE . . . . . No. 2404**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***F. Jay Barrows***

*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 expanding the septic system tax credit.

PETITION OF:

| NAME:                    | DISTRICT/ADDRESS:     | DATE ADDED:      |
|--------------------------|-----------------------|------------------|
| <i>F. Jay Barrows</i>    | <i>1st Bristol</i>    | <i>1/17/2019</i> |
| <i>Steven S. Howitt</i>  | <i>4th Bristol</i>    | <i>1/18/2019</i> |
| <i>Timothy R. Whelan</i> | <i>1st Barnstable</i> | <i>1/29/2019</i> |

**HOUSE . . . . . No. 2404**

By Mr. Barrows of Mansfield, a petition (accompanied by bill, House, No. 2404) of F. Jay Barrows, Steven S. Howitt and Timothy R. Whelan for legislation to provide an income tax credit for expenditures for the design, construction, repair or replacement of failed cesspool or septic systems. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 1477 OF 2017-2018.]

**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-First General Court  
(2019-2020)**  
\_\_\_\_\_

An Act relative to expanding the septic system 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: Part (i), Section 6, Chapter 62, of the Massachusetts General Laws is  
2 hereby amended by inserting the word “refundable” before the word “credit” in the line “...shall  
3 be allowed a credit equal to 40 per cent of the expenditures for design and construction expenses  
4 ...”

5           SECTION 2: Part (i), Section 6, Chapter 62, of the Massachusetts General Laws is  
6 hereby amended by striking the word “failed” in the line “...shall be allowed a credit equal to 40  
7 per cent of the expenditures for design and construction expenses for the repair or replacement of  
8 a failed cesspool or septic system.”

9                   SECTION 3: Part (i), Section 6, Chapter 62, of the Massachusetts General Laws is  
10 hereby amended by striking the word “five” in the line “... that said credit shall not exceed  
11 \$1,500 in any tax year and any excess credit may be applied over the following five subsequent  
12 tax years up to an aggregate maximum of \$6,000 ...” and inserting thereof in its place the word  
13 “ten”

14                   SECTION 4: This act shall take effect upon passage.