

SENATE No. 2533

The Commonwealth of Massachusetts

—
**In the One Hundred and Ninety-Third General Court
(2023-2024)**
—

SENATE, December 26, 2023.

The committee on Agriculture to whom was referred the petition (accompanied by bill, Senate, No. 466) of Julian Cyr for legislation to promote conservation through oyster shell recycling, reports the accompanying bill (Senate, No. 2533)

For the committee,
Joanne M. Comerford

SENATE No. 2533

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**In the One Hundred and Ninety-Third General Court
(2023-2024)**

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 is hereby amended by inserting
2 at the end thereof the following new subsection:-

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

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

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

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

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

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

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

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

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

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

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