

HOUSE No. 4082

The Commonwealth of Massachusetts

PRESENTED BY:

David T. Vieira

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 a refundable Title 5 septic tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>David T. Vieira</i>	<i>3rd Barnstable</i>	<i>1/16/2025</i>
<i>Steven George Xiarhos</i>	<i>5th Barnstable</i>	<i>11/10/2025</i>

HOUSE No. 4082

By Representative Vieira of Falmouth, a petition (accompanied by bill, House, No. 4082) of David T. Vieira relative to a refundable Title 5 septic tax credit. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Fourth General Court
(2025-2026)**

An Act relative to a refundable Title 5 septic 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. The first sentence of subsection (i) of section 6 of chapter 62 of the General
2 Laws, as appearing in section 102 of chapter 140 of the acts of 2024, is hereby amended by
3 inserting after the words “another taxpayer” the following words:- , who has not claimed a tax
4 credit pursuant to subsection (i½) for the same residential property.

5 SECTION 2. Said subsection (i) of said section 6 of said chapter 62, as so appearing, is
6 hereby further amended by inserting after the first sentence the following sentence:- The tax
7 credit shall be refundable to the taxpayer.

8 SECTION 3. Said section 6 of said chapter 62, as most recently amended by section 13 of
9 chapter 248 of the acts of 2024, is hereby further amended by inserting after subsection (i) the
10 following subsection:-

11 (i½) Any owner of residential property located in the commonwealth who is not a
12 dependent of another taxpayer and who has not claimed a tax credit pursuant to subsection (i) for

13 the same residential property shall be allowed a non-refundable credit equal to 60 per cent of the
14 expenditures for design and construction expenses for the repair, replacement or upgrade of a
15 cesspool or septic system or connection to a sanitary sewer collection system, if such repair,
16 replacement, upgrade or sewer connection is required pursuant to the provisions of Title 5 of the
17 state environmental code, a watershed permit issued by the department of environmental
18 protection or other requirements or conditions for implementation of the watershed permit
19 imposed by the permittee or the department of environmental protection. Said expenditures shall
20 be the actual cost to the taxpayer or \$30,000, whichever is less; provided, however, that said
21 credit shall be available to eligible taxpayers beginning in the tax year in which the repair,
22 replacement, upgrade or sewer connection was completed; and provided further, that said credit
23 shall not exceed \$4,000 in any tax year and any excess credit may be applied over the following
24 5 subsequent tax years up to an aggregate maximum of \$18,000. The department shall
25 promulgate such rules and regulations as are necessary to administer the credit afforded by this
26 subsection, including, but not limited to, a notification system by the commonwealth to
27 recipients of said interest subsidy or grant of the amount of the total subsidy provided by the
28 commonwealth.