

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Steven S. Howitt

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 sewage line tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Steven S. Howitt</i>	<i>4th Bristol</i>	<i>1/10/2025</i>

HOUSE No.

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2836 OF 2023-2024.]

The Commonwealth of Massachusetts

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

An Act relative to a sewage line 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 (h) paragraph (2) of Section 6 of Chapter 62 of the General
2 Laws, as so appearing in the 2022 Official Edition, is hereby amended by adding after clause (i)
3 the following new clause:

4 (ii) Any owner of residential property located in the commonwealth who is not a
5 dependent of another taxpayer and who occupies said property as his principal residence, shall be
6 allowed a credit for expenditures for design and construction expenses for the connection to
7 newly installed municipal sewage lines. For the purposes of this clause a “newly installed”
8 sewage line shall mean sewage line installed by municipality in the year 2019 or later. Such
9 credit under this clause shall be equal to 40 per cent of said expenditure for connection to the
10 sewage line. Said expenditures shall be the actual cost to the taxpayer or \$25,000, whichever is
11 less; provided, however, that said credit shall be available to eligible taxpayers beginning in the

12 tax year in which the repair or replacement of said cesspool or septic system was completed; and
13 provided, further, that said credit shall not exceed \$4,000 in any tax year and any excess credit
14 may be applied over the following five subsequent tax years up to an aggregate maximum of
15 \$10,000. The amount of any such credit shall be reduced by an amount equal to the total interest
16 subsidy or grant received from the commonwealth, whether directly or indirectly, toward the cost
17 of said expenditures. The department shall promulgate such rules and regulations as are
18 necessary to administer the credit afforded by this subsection, including, but not limited to, a
19 notification system by the commonwealth to recipients of said interest subsidy or grant of the
20 amount of the total subsidy provided by the commonwealth.