

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Michelle L. Ciccolo

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 provide a tax credit for electric landscaping equipment for small yard care businesses.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Michelle L. Ciccolo</i>	<i>15th Middlesex</i>	<i>1/14/2025</i>

HOUSE No.

[Pin Slip]

The Commonwealth of Massachusetts

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

An Act to provide a tax credit for electric landscaping equipment for small yard care businesses.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 The General Laws are hereby amended by inserting after section 38NN of chapter 63 of
2 the General laws the following sections:

3 Section 38OO: Definitions

4 For the purposes of the following section:

5 Low noise, low emissions landscaping equivalent refers to (1) equipment primarily for
6 lawn, garden or landscaping purposes, and powered by an electric motor drawing current from
7 solar power, chargeable batteries, replaceable batteries, fuel cells or through electricity drawn
8 through a cord from the electrical power grid, (2) batteries used to charge or operate equipment
9 described in this paragraph, (3) equipment used to retrofit existing lawn, garden or landscaping
10 equipment to make such equipment qualify as generating zero emissions.

11 Small business refers to an independently owned and operated business with a principal
12 place of business in the Commonwealth and ones which are defined as a small business under

13 applicable federal law or are defined by the division as small businesses pursuant to the small
14 business purchasing program.

15 Section 38PP:

16 The department of revenue shall establish a tax-credit program for small businesses
17 which convert gas powered landscape maintenance equipment required for their lawn care or
18 landscaping business operations to low noise, low emissions, equipment. Said tax-credit would
19 reduce the business's tax liability for that year by 40% of the cost of purchasing said low noise,
20 low emissions equipment up to an annual total of no more than ten thousand dollars.