

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Joseph D. McKenna

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 implementing a home water filtration tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Joseph D. McKenna</i>	<i>18th Worcester</i>	<i>1/7/2025</i>

HOUSE No.

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2886 OF 2023-2024.]

The Commonwealth of Massachusetts

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

An Act implementing a home water filtration 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: Section 6 of Chapter 62 of the MGL is hereby amending by adding after
2 subsection (I) the following new section:

3 (x)Any owner of residential property located in the commonwealth who is not a
4 dependent of another taxpayer and who occupies said property as his principal residence, if said
5 residence has water supplied solely by connection to a public water supply, shall be allowed a
6 credit equal to 60 per cent of the expenditures related to the installation of a home water filtration
7 system if the water being provided is deemed unclean or unsafe by the department. Said
8 expenditures shall be the actual cost to the taxpayer or \$2,500, whichever is less; provided,
9 however, that said credit shall be available to eligible taxpayers beginning in the tax year in
10 which the installation of said filtration system was installed; and provided, further, that said
11 credit shall not exceed \$750 in any tax year and any excess credit may be applied over the

12 following tax years up to an aggregate maximum of \$1,500. The department shall promulgate
13 such rules and regulations as are necessary to administer the credit afforded by this subsection,
14 including, but not limited to, a notification that continued maintenance of said filtration system to
15 include replacement filters are not eligible expenses.