SENATE DOCKET, NO. 58 FILED ON: 1/7/2025

SENATE . . . . . No. 2077

The Commonwealth of Massachusetts

PRESENTED BY:

Bruce E. Tarr

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 tax credits for affordable housing.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Bruce E. Tarr	*First Essex and Middlesex*

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SENATE . . . . . No. 2077

By Mr. Tarr, a petition (accompanied by bill, Senate, No. 2077) of Bruce E. Tarr for legislation relative to tax credits for affordable housing. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. *1943* OF 2023-2024.]

The Commonwealth of Massachusetts

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

An Act relative to tax credits for affordable housing.

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

Notwithstanding any other general of special law to the contrary, the Commonwealth hereby directs the Executive Office of Housing and Liveable Communities starting in the year 2025 to promulgate regulations to require any new construction or major rehabilitation development project that receives Low Income Housing Tax Credit (LIHTC) funding to earn green building certification. For the purpose of this provision, “green building certification” shall mean third-party certification, at appropriate certification levels, under the U.S. Green Building Council’s LEED (Leadership in Energy and Environmental Design) green building rating system, and other systems determined by the Department, in consultation with the Department of Energy Resources, to be equally rigorous to LEED with respect to energy efficiency, indoor environmental quality, and relevant climate mitigation practices such as commissioning and waste reduction.

The Executive Office of Housing and Liveable Communities is directed to amend its Qualified Allocation Plan (QAP) to reflect the requirements of this section and promulgate as such. The Department is further directed to analyze and make publicly available, from time to time, post-occupancy analysis of energy and water efficiency of LIHTC-funded housing, and to provide information to potential LIHTC applicants about available incentives and other support for energy efficiency.