

SENATE No. 2090

The Commonwealth of Massachusetts

PRESENTED BY:

Bruce E. Tarr, (BY REQUEST)

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 commercial renewable investments.

PETITION OF:

NAME:

DISTRICT/ADDRESS:

Sofia Isabella FloresQuero Llamas

Mariah Delaney Eskel

SENATE No. 2090

By Mr. Tarr (by request), a petition (accompanied by bill, Senate, No. 2090) of Sofia Isabella FloresQuero Llamas, and Mariah Delaney Eskel, for legislation relative to energy tax credits for corporations. Revenue.

The Commonwealth of Massachusetts

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

An Act relative to commercial renewable investments.

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

1 Chapter 63 of the Mass General Laws is hereby amended by inserting after section 81 the
2 following new section: ---:

3 "Section __ Massachusetts Energy Credit for Corporations

4 Section 1) There shall be a tax credit assessed to Corporations for the total taxes owed by
5 a Corporation within the Commonwealth of Massachusetts on the basis of the creation of
6 renewable energies. The rate at which the credit shall be allocated is as follows:

7 0-14 Megawatts of Renewable Energy: 0.7%;

8 15 - 20 Megawatts of Renewable Energy: 1.4%;

9 21 - 30 Megawatts of Renewable Energy: 2.1%;

10 31-40 Megawatts of Renewable Energy: 2.8%;

- 11 41-50 Megawatts of Renewable Energy: 3.5%;
- 12 51-60 Megawatts of Renewable Energy: 4.2%;
- 13 61 - 70 Megawatts of Renewable Energy: 4.9%;
- 14 61-80 Megawatts of Renewable Energy 5.6%;
- 15 81-90 Megawatts of Renewable Energy: 6.3%;
- 16 91 - 100 Megawatts of Renewable Energy: 7%;
- 17 101- 110 Megawatts of Renewable Energy: 7.7%;
- 18 111-120 Megawatts of Renewable Energy: 8.4%;
- 19 121 - 130 Megawatts of Renewable Energy: 9.1%;
- 20 131- 140 Megawatts of Renewable Energy: 9.8%; and
- 21 141-150 Megawatts of Renewable Energy: 10.5%.

22 Section 2. For purposes of this credit renewable energy shall include: Wind turbine
23 energy, Solar Panels, hydroelectric energy, Geo-Thermal Energy, and Nuclear Energy."