SENATE No.

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.

[Pin Slip]

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."