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The Honorable Senator Michael J. Rodrigues, Chair
Senate Committee on Ways and Means
Massachusetts Statehouse, 24 Beacon Street, Room 212
Boston, MA 02133

The Honorable Representative Aaron Michlewitz, Chair
House Committee on Ways and Means
Massachusetts State House, 24 Beacon Street, Room 243
Boston, MA 02133

The Honorable Senator Rebecca L. Rausch, Chair
Joint Committee on Environment, Natural Resources
and Agriculture
Massachusetts State House, 24 Beacon Street, Room 215
Boston, MA 02133

The Honorable Senator Dylan A. Fernandes, Vice Chair
Joint Committee on Environment, Natural Resources
and Agriculture
Massachusetts State House, 24 Beacon Street, Room 215
Boston, MA 02133

The Honorable Representative Christine P. Barber, Chair
Joint Committee on Environment, Natural Resources
and Agriculture
Massachusetts State House, 24 Beacon Street, Room 167
Boston, MA 02133

The Honorable Senator James B. Eldridge, Chair
Joint Committee on Revenue
Massachusetts State House
24 Beacon Street, Room 511-C
Boston, MA 02133

The Honorable Representative Adrian C. Madaro, Chair
Joint Committee on Revenue
Massachusetts State House
24 Beacon Street, Room 34
Boston, MA 02133

The Honorable Representative Simon Cataldo, Vice Chair
Joint Committee on Environment, Natural Resources
and Agriculture
Massachusetts State House
24 Beacon Street, Room 167
Boston, MA 02133

RE: Annual Report on the Cranberry Bog Renovation Tax Credit -
Acts of 2020, Chapter 358, Section 57

September 1, 2025

Dear Committee Chair:

Please accept this letter and the attachment as our annual report for the Massachusetts Cranberry Bog Renovation Tax Credit program, as required under the Massachusetts Cranberry Tax Credit law referenced above. The program became fully operational on June 10, 2022, when the regulations took effect.

The application process for cranberry growers continues to be available for renovations conducted in calendar years 2024, 2025 and 2026. The application process for the years 2020 through 2022 has been closed. Therefore, the data in the attached report is only complete for 2020 and 2021, whereas for 2022 – 2025 we continue with the final processing of project documentation.

We are available to answer any of your questions and look forward to providing a more complete report for the entire five years of this program, next year.

Thank you for the opportunity to provide this update.

Sincerely,

A handwritten signature in black ink, appearing to read 'R. Tepper', is written over a light gray circular stamp. The signature is fluid and cursive.

Rebecca L. Tepper, Secretary

Cc: DOR Commissioner, Geoffrey E. Snyder
DAR Commissioner, Ashley Randle

Massachusetts Cranberry Bog Renovation Tax Credit Program
September 1, 2025, Annual Report
Rebecca L. Tepper, Secretary
Executive Office of Energy & Environmental Affairs (EEA)

This document serves as the annual report for the Massachusetts Cranberry Bog Renovation Tax Credit program, as required by Section 57 of Chapter 38 of the Acts of 2020.

Collaboration: We continue to work closely with the following partners to implement this program:

- Commissioner of Revenue and staff
- Commissioner of Agricultural Resources and staff of the Cranberry Bog Renovation grant program
- Cape Cod Cranberry Growers Association
- Conservation Land Tax Credit program staff

EEA previously posted the applications for all six years of the program, 2020 – 2025. This past year, the Legislature extended this tax credit program through the 2029 calendar year. The number of applications, dollar amounts, and progress on the processing of applications is shown in the table below.

Calendar Year	Number of Projects	Total Requested Qualified Renovation Expenses from Applications	Total Requested Tax Credits from Applications	Renovated Acres	Total Approved Qualified Renovation Expenses to Date	Total Approved Tax Credits to Date	Actually Completed /Total Count of Projects
2020	16	\$1,477,330	\$369,332	118	\$1,175,536	\$293,884	16/16
2021	20	\$2,450,540	\$612,635	105	\$1,776,428	\$444,107	20/20
2022	18	\$2,963,791	\$740,948	140	\$2,458,239	\$613,572	16/18
2023	17	\$3,111,749	\$777,937	102	\$1,034,984	\$258,746	12/17
2024	19	\$2,776,195	\$694,049	103	\$1,343,750	\$335,937	10/19
2025	11	\$3,158,621	\$789,655	92			0/11

Totals to Date	\$15,938,225	\$3,984,556	661	\$7,937,704	\$1,983,439
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While we process these applications, we focus on verifying the documentation of *Qualified Renovation Expenses* presented to us by the growers. Once that is complete, we are able to provide the appropriate tax credit amounts for each.

Please note that taking 25% of the above “*Total Requested Qualified Renovation Expenses from Applications*” will not yield an accurate number of the tax credits to be awarded for those years. That is because we regularly see the expense total reduced by any state or federal grant monies directly received by the grower for the renovations. Therefore, the final tax credit totals have only been fully determined for calendar years 2020 and 2021.

As required, EEA submitted in May of this year its annual *Transparency Report* to the Department of Revenue. The tax credit transparency provisions require administering agency heads of the refundable and/or transferable tax credit programs to submit an annual report, by May 15th of each year, to the

Department of Revenue for credits awarded or issued during the previous calendar year(s). The report must contain the identity of each taxpayer and project (if applicable) that has either been awarded or issued a tax credit and the date and amount of each such tax credit awarded or issued.

Finally, even though the formal application date has passed for all years, we have indicated to the growers' association that we are still accepting applications for calendar years 2023 – 2025. The calendar years 2020, 2021 and 2022 are closed. With the application process still open for 2023, 2024 and 2025, we may still add to the total program count. The calendar 2026 application will be posted on the EEA website next month.

(end of report)