

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Stephen R. Canessa

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 passage of the accompanying bill:

An Act providing for a certain green tax credit.

PETITION OF:

NAME:

Stephen R. Canessa

DISTRICT/ADDRESS:

12th Bristol

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT PROVIDING FOR A CERTAIN GREEN 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 6 of chapter 62 of the General Laws is hereby amended by inserting after subsection (i) the
2 following paragraph:-

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4 (i) (1) Any owner of residential property located in the commonwealth who is not a dependent of
5 another taxpayer shall be allowed a tax credit equal to 100 per cent of the expenditures for the
6 use of energy efficient technologies including wind, solar, photovoltaics, roofs, doors,
7 windows, appliances, water heater, furnace, clothes washers, clothes dryers, dishwashers and
8 other energy efficient home improvement modifications as determined by the executive office
9 of energy and environmental affairs. Said tax credits shall be available to eligible taxpayers
10 beginning in the tax years the repairs, replacements or installations were completed. Said
11 credit shall not exceed \$1,000 in any tax years up to an aggregate maximum of \$5,000. The
12 amount of any such credit shall be reduced by an amount equal to the total interest subsidy or
13 grant received from the commonwealth, whether directly or indirectly, toward the cost of said
14 expenditures. The department shall promulgate such rules and regulations as are necessary to
15 administer the credit afforded by this subsection, including, but not limited to, a notification
16 system by the commonwealth to recipients of said interest subsidy or grant of the amount of
17 the total subsidy provided by the commonwealth.
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