

**HOUSE . . . . . No.**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

**Robert L. Rice, Jr.**

*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 relating to driver safety tax credits.

PETITION OF:

NAME:

Robert L. Rice, Jr.

DISTRICT/ADDRESS:

2nd Worcester

# The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

## AN ACT RELATING TO DRIVER SAFETY TAX CREDITS.

*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, as appearing in the 2004 Official Edition, is hereby amended by adding  
2 after paragraph (l) the following new paragraph:

3 (m) A credit of not more than fifteen hundred dollars shall be allowed against the taxes due if the taxpayer  
4 voluntarily purchases or leases a factory-installed approved certified ignition interlock device in any personal  
5 vehicle, registered and insured in the taxpayer's name.

6 "Voluntary" shall mean the installation of an IID not as a result of a Court order and/or a penalty imposed pursuant  
7 to the provisions of Section 24 of Chapter 90 of the General Laws.

8 For the purposes of this section the term "certified ignition interlock device" shall mean an alcohol breath screening  
9 device that prevents a vehicle from starting if it detects a blood alcohol concentration over a preset limit of .02 or 20  
10 mg of alcohol per 100 ml of blood.

11 If the credit provided for in this section reduces the tax due to zero, the taxpayer shall be entitled to a refund equal to  
12 the amount by which the amount of the credit exceeded the amount of the tax due before the credit

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14 The credit allowed by this subsection shall be allowed against the taxes imposed by this chapter for the taxable year,  
15 reduced by the other credits permitted by this section. If the credit exceeds the tax as so reduced, the commissioner  
16 shall treat such excess as an overpayment and shall pay the taxpayer, without interest, the amount of such excess.  
17 Any person entitled to claim any credit pursuant to this subsection and not otherwise required to file a return under  
18 section 6 of chapter 62C may obtain a refund in the amount of such credit by filing a return and claiming a refund.

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20 The Registrar of Motor Vehicles shall promulgate such rules and regulations necessary to implement the provisions  
21 of this subsection.

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