

HOUSE No. 2951

By Mr. Hynes of Marshfield, petition of Frank M. Hynes relative to the granting of tax credits for connecting to sewer systems in cities and towns. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Seven.

AN ACT PROVIDING TAX CREDITS FOR CONNECTIONS TO MUNICIPAL SEWER SYSTEMS.

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
2 1998 Official Edition, is hereby amended by adding, after subsec-
3 tion (j), the following subsection:—
4 (k) Any owner of residential property located in the common-
5 wealth who is not a dependent of another taxpayer and who occupies
6 said property as his principal residence, shall be allowed a credit
7 equal to 40 per cent of the expenditures for design and construction
8 expenses for connecting to a municipal sewer system, which connec-
9 tion has been authorized by the municipality in which the property is
10 located and which municipality has recognized the inadequacy of
11 traditional septic usage. Said expenditures shall be the actual cost to
12 the taxpayer or \$15,000, whichever is less; provided, however, that
13 said credit shall be available to eligible taxpayers beginning in the
14 tax year in which the connection was completed; and provided, fur-
15 ther, that said credit shall not exceed \$1,500 in any tax year and any
16 excess credit may be applied over the following five subsequent tax
17 years up to an aggregate maximum of \$6,000. The amount of any
18 such credit shall be reduced by an amount equal to the total interest
19 subsidy or grant received from the commonwealth, whether directly
20 or indirectly, toward the cost of said expenditures. The department
21 shall promulgate such rules and regulations as are necessary to
22 administer the credit afforded by this subsection, including, but not
23 limited to, a notification system by the commonwealth to recipients
24 of said interest subsidy or grant of the amount of the total subsidy
25 provided by the commonwealth.