

HOUSE No. 3091

By Mr. Rice of Gardner, petition of Robert L. Rice, Jr., and Anne M. Gobi for legislation to provide for an income tax credit for driver safety. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Seven.

AN ACT RELATIVE TO A TAX CREDIT FOR DRIVER SAFETY.

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
2 the 2004 Official Edition, is hereby amended by adding after para-
3 graph (l) the following new paragraph:—

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

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

12 For the purposes of this section the term "certified ignition inter-
13 lock device" shall mean an alcohol breath screening device that
14 prevents a vehicle from starting if it detects a blood alcohol concen-
15 tration over a preset limit of .02 or 20 mg of alcohol per 100 ml
16 of blood.

17 If the credit provided for in this section reduces the tax due to
18 zero, the taxpayer shall be entitled to a refund equal to the amount
19 by which the amount of the credit exceeded the amount of the tax
20 due before the credit.

21 The credit allowed by this subsection shall be allowed against the
22 taxes imposed by this chapter for the taxable year, reduced by the
23 other credits permitted by this section. If the credit exceeds the tax
24 as so reduced, the commissioner shall treat such excess as an over-
25 payment and shall pay the taxpayer, without interest, the amount of

26 such excess. Any person entitled to claim any credit pursuant to this
27 subsection and not otherwise required to file a return under section 6
28 of chapter 62C may obtain a refund in the amount of such credit by
29 filing a return and claiming a refund.

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