

**HOUSE . . . . . No. 01675**

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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:	DISTRICT/ADDRESS:
<i>Stephen R. Canessa</i>	<i>12th Bristol</i>
<i>Jennifer E. Benson</i>	<i>37th Middlesex</i>
<i>Christine E. Canavan</i>	<i>10th Plymouth</i>
<i>Carolyn C. Dykema</i>	<i>8th Middlesex</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>
<i>Steven L. Levy</i>	<i>4th Middlesex</i>
<i>Shaunna O'Connell</i>	<i>3rd Bristol</i>

# HOUSE . . . . . No. 01675

By Mr. Stephen R. Canessa of New Bedford, petition (accompanied by bill, House, No. 01675) of Shaunna O'Connell and others for legislation to provide a tax credit for expenditures on energy efficient technologies. Joint Committee on Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE  
□ HOUSE  
□ , NO. 2712 OF 2009-2010.]

## The Commonwealth of Massachusetts

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**In the Year Two Thousand Eleven**  
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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)  
2 the following paragraph:-

3 (1) Any owner of residential property located in the commonwealth who is not a dependent of  
4 another taxpayer shall be allowed a tax credit equal to 100 per cent of the expenditures for the  
5 use of energy efficient technologies including wind, solar, photovoltaics, roofs, doors, windows,  
6 appliances, water heater, furnace, clothes washers, clothes dryers, dishwashers and other energy  
7 efficient home improvement modifications as determined by the executive office of energy and  
8 environmental affairs. Said tax credits shall be available to eligible taxpayers beginning in the  
9 tax years the repairs, replacements or installations were completed. Said credit shall not exceed

10 \$1,000 in any tax years up to an aggregate maximum of \$5,000. The amount of any such credit  
11 shall be reduced by an amount equal to the total interest subsidy or grant received from the  
12 commonwealth, whether directly or indirectly, toward the cost of said expenditures. The  
13 department shall promulgate such rules and regulations as are necessary to administer the credit  
14 afforded by this subsection, including, but not limited to, a notification system by the  
15 commonwealth to recipients of said interest subsidy or grant of the amount of the total subsidy  
16 provided by the commonwealth.