

HOUSE No. 2453

The Commonwealth of Massachusetts

PRESENTED BY:

Nika C. Elugardo

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 adoption of the accompanying bill:

An Act to amend the Brownfields tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Nika C. Elugardo</i>	<i>15th Suffolk</i>
<i>Natalie M. Higgins</i>	<i>4th Worcester</i>
<i>Joanne M. Comerford</i>	<i>Hampshire, Franklin and Worcester</i>
<i>Mindy Domb</i>	<i>3rd Hampshire</i>
<i>Michelle M. DuBois</i>	<i>10th Plymouth</i>
<i>Carlos Gonzalez</i>	<i>10th Hampden</i>
<i>Russell E. Holmes</i>	<i>6th Suffolk</i>
<i>David Henry Argosky LeBoeuf</i>	<i>17th Worcester</i>
<i>Denise Provost</i>	<i>27th Middlesex</i>
<i>Lindsay N. Sabadosa</i>	<i>1st Hampshire</i>
<i>Chynah Tyler</i>	<i>7th Suffolk</i>
<i>Bud L. Williams</i>	<i>11th Hampden</i>

HOUSE No. 2453

By Ms. Elugardo of Boston, a petition (accompanied by bill, House, No. 2453) of Nika C. Elugardo and others relative to the Brownfields tax credit. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 1627 OF 2017-2018.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-First General Court
(2019-2020)**

An Act to amend the Brownfields 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 1. Subsection (j)(1) of Section 6 of Chapter 62 of the General Laws as so
2 appearing in the most recent edition is hereby amended by striking out, in the first sentence, the
3 phrase: “for any property it owns or leases for business purposes” and inserting in thereof the
4 following phrase:

5 for any property it then owns, operates, or leases for business purposes

6 SECTION 2. Said subsection (j)(1) of Section 6 of Chapter 62 is further amended by
7 striking out, in the third sentence, the figure “40.00” and inserting in place thereof the following
8 figure:

9 40.0000

10 SECTION 3. Said subsection (j)(1) of Section 6 of Chapter 62 is further amended by
11 inserting, immediately after the third sentence, the following sentence:

12 Such costs may include net response and removal costs incurred by such corporation
13 before such corporation first owned, operated, or leased the subject property.

14 SECTION 4. Section 38Q(a) of Chapter 63 of the General Laws as appearing in the most
15 recent edition is hereby amended by striking out, in the first sentence, the phrase: “for any
16 property it owns or leases for business purposes” and inserting in place thereof the following
17 phrase:

18 for any property it then owns, operates, or leases for business purposes

19 SECTION 5. Said section 38Q(a) of said chapter 63 is hereby further amended by
20 striking out, in the second sentence, the figure “40.00” and inserting in place thereof the
21 following figure:

22 40.0000

23 SECTION 6. Said section 38Q(a) of said chapter 63 is hereby further amended by
24 inserting, immediately after the second sentence, the following sentence:

25 Such costs may include net response and removal costs incurred by such corporation
26 before such corporation first owned, operated, or leased the subject property.