

HOUSE No. 02547

The Commonwealth of Massachusetts

PRESENTED BY:

Paul Mark

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 establishing a biofuel tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Denise Andrews</i>	<i>2nd Franklin</i>
<i>Nick Collins</i>	<i>4th Suffolk</i>
<i>Mark Cusack</i>	<i>5th Norfolk</i>
<i>Robert L. Hedlund</i>	<i>Plymouth and Norfolk</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>

HOUSE No. 02547

By Mr. Mark of Hancock, a petition (accompanied by bill, House, No. 2547) of Tarr and others relative to establishing a biofuel tax credit Joint Committee on Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act establishing a biofuel 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:

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2 by the authority of the same, as follows:

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5 SECTION 1. Section 1 of Chapter 64A of the General Laws is hereby amended by inserting
6 after subsection l, the following subsections:

7 (m) “renewable motor fuel” shall mean a combustible liquid derived from grain starch, oilseed,
8 animal fat, or other biomass; or produced from a biogas source, including any nonfossilized
9 decaying organic matter which is commonly and commercially used as a fuel in internal
10 combustion engines.

11 (n) “ biofuel ” shall mean any blend of fuel which is at least 20% renewable motor fuel by
12 volume.

13 SECTION 2. Chapter 63 of the General Laws is hereby amended by inserting after section 38T
14 the following section:-

15 SECTION 38U. Notwithstanding any general or special law rule or regulation to the contrary,
16 there shall be deducted from the adjusted gross income in determining taxable income up to
17 \$1000 for an individual and up to \$2,500 for a business for the cost of renewable motor fuel or
18 biofuel (as defined in Section 1m of Chapter 64A).

19 (a) The deductions may be used only for the cost of renewable motor fuel or biofuel purchased in
20 the Commonwealth of Massachusetts during that taxable year.

21 (b) The commissioner of revenue shall promulgate rules and regulations necessary to implement
22 this section. The department shall file a copy of any rules and regulations with the clerk of the
23 Senate and of the House of Representatives and with the Joint Committee on Revenue.