

By Mr. Hynes of Marshfield, petition of Frank M. Hynes for legislation to provide a tax credit for the costs of subsurface septic systems. Taxation.

The Commonwealth of Massachusetts

In the Year Two Thousand and One.

AN ACT PROVIDING A TAX CREDIT FOR CERTAIN WASTE DISPOSAL COSTS.

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. Section 6 of chapter 62 of the General Laws, as  
2 most recently amended by section 34 of chapter 206 of the acts  
3 of 1998, is hereby further amended by adding the following sub-  
4 section:—

5 (k) Any owner of commercial premises who pays for the  
6 design and cost of construction or repair of a subsurface septic  
7 system to meet the requirements of Title V shall be allowed a  
8 credit of 40 percent of such costs not to exceed \$6,000 in credit.  
9 Said credit shall be amortized over four years and shall apply to  
10 all such costs incurred after January 1, 1995. If such owner does  
11 not have a tax liability equal to or in excess of the credit, he shall  
12 receive a refund of the amount of the tax liability and the credit.

1 SECTION 2. The department of revenue shall promulgate rules  
2 and regulations to carry out the purposes of section one.

1 SECTION 3. Section one shall be inoperable as of December 31,  
2 2002.

