

HOUSE No. 3091

By Mr. Cohen of Newton, petition of David B. Cohen for legislation to provide for a tax credit for the testing and abatement of radon gas. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety-Four.

AN ACT PROVIDE A TAX CREDIT FOR TESTING AND ABATEMENT OF RADON GAS.

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 1990 Official Edition, is hereby amended by inserting after
3 subsection (a) the following subsection: —
4 (b) any owner or tenant of residential property located in the
5 commonwealth who is not a dependent of another taxpayer and
6 who occupies and property as his principal residence, shall be
7 allowed a credit equal to fifty per cent of the net expenditure for
8 the testing and abatement of radon gas levels for his primary
9 residence, or one thousand five hundred dollars, whichever is less,
10 provided that the levels of radon gas exceed limits established by
11 the department of public health, provided that in the case of a
12 newly constructed residence the credit shall be available to the
13 original owner/occupant. Any taxpayer entitled to this credit for
14 any taxable credit, the amount of which exceeds his total tax due
15 for the then current taxable year, may carry over the excess
16 amount, as reduced from year to year, and apply it to his tax
17 liability for any one or more of the next succeeding three taxable
18 years; provided, however, that in no taxable year may the amount
19 of the credit allowed exceed the total tax due of the taxpayer for
20 the relevant taxable year. Joint owners of a residential property
21 shall share any credit available to the property under this
22 subsection in the same proportion as their ownership interest.

