HOUSE DOCKET, NO. 1775 FILED ON: 1/20/2011

HOUSE . . . . . No. 1719

The Commonwealth of Massachusetts

PRESENTED BY:

Joyce A. Spiliotis

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:

An Act relative to establishing a disaster emergency tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Joyce A. Spiliotis	*12th Essex*

HOUSE DOCKET, NO. 1775 FILED ON: 1/20/2011

HOUSE . . . . . No. 1719

By Ms. Spiliotis of Peabody, petition (accompanied by bill, House, No. 1719) of Joyce A. Spiliotis for legislation to establish a disaster emergency tax credit. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
HOUSE
, NO. *2914* OF 2009-2010.]

The Commonwealth of Massachusetts

An Act relative to establishing a disaster emergency 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:

Section 1. Chapter 62, is hereby amended by inserting after Section 6, the following section:-

Section 7. Any owner or tenant of residential property the who is not a dependent of another taxpayer and who occupies said property as his principal residence, directly impacted by a "Presidential Declaration of Emergency or Disaster" authorized under Title V of the Stafford Act shall be allowed a disaster emergency tax credit provided that an individual shall have completed an application for federal disaster assistance and registered with Federal Emergency Management Agency and the Small Business Administration and have been denied relief and provided further, an individual is qualified for the earned income credit, pursuant to the provisions of Section 6. of Chapter 62 of the Code as amended and in effect for the taxable year.

The credit shall be equal to 25 percent of the net expenditure for replacing personal property not covered by Federal Emergency Management Agency or Small Business Administration or 1,200 dollars whichever is more, provided that the credit shall not exceed 1,500 dollars.

Section 2. As used in this section the following words shall have the following meaning:-

17 “Residence” the building or portion thereof, including a mobile home, owned or rented
18 and occupied by the taxpayer as the taxpayer’s primary dwelling during the taxable year. The
19 residence may consist of a part of a multi unit purpose building.

20 “Tenant of residential property” a person providing consideration for occupation of a
21 dwelling place located in Presidential Declared State of Emergency counties in the
22 Commonwealth, who is not a dependent of another taxpayer and who occupies said property as
23 his principal residence.

24 “Personal property” durable items purchased as a direct result of a disaster and ineligible
25 for assistance under Federal Emergency Management Agency and Small Business
26 Administration.

27

28 Section 3. Joint owners of a residential property shall share any credit available to the
29 property under this subsection in the same proportion as their ownership interest.

30 Section 4. Any credit provided by this subsection shall not be counted as income in
31 determining eligibility or benefits under any other means tested under any other means-tested
32 assistance program including but not limited to all such cash, food, medical, housing, energy and
33 educational assistance programs.

34 Section 5. The Commissioner for Department of Revenue shall promulgate rules and
35 regulations to carry out the purpose of this act.