

HOUSE No. 759

By Mr. Brownell of Quincy, petition of Thomas F. Brownell, Arthur H. Tobin, Elizabeth N. Metayer, Paul E. Means, Robert G. Phelan, James E. Smith, W. Paul White and David J. Swartz relative to granting a credit against state income taxes for repairs made to certain homes and apartments. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Six.

AN ACT GRANTING A CREDIT AGAINST STATE INCOME TAXES FOR REPAIRS MADE TO CERTAIN HOMES AND APARTMENTS.

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 section 5 of chapter 555 of the acts of 1971, is hereby amended by
- 3 adding the following paragraph: —
- 4 (c) A credit shall be allowed to the extent of seven per cent of
- 5 the taxes imposed by this chapter for the ordinary and necessary
- 6 repairs made to a single family dwelling by the owner thereof or
- 7 to an apartment or other residential unit by a tenant occupying
- 8 such apartment or unit as his permanent domicile; provided,
- 9 however, that no such credit granted hereunder shall exceed one
- 10 thousand dollars.

Resolved, That the Committee on the Judiciary be and they are authorized to report to the House the following bill:

The Constitution of the United States

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

That the following be and they are authorized to report to the House the following bill:

Section 1. That the following be and they are authorized to report to the House the following bill:

Section 2. That the following be and they are authorized to report to the House the following bill:

Section 3. That the following be and they are authorized to report to the House the following bill:

Section 4. That the following be and they are authorized to report to the House the following bill: