

HOUSE No. 2488

By Mr. Mahoney of Cambridge, petition of Thomas H. D. Mahoney and other members of the General Court that equipment directly relating to any solar, wind-powered, or heat pump system which is being used for heating or cooling homes be exempt from the sales tax. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR TAX INCENTIVES ON CERTAIN ENERGY SYSTEMS.

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. Chapter 64H of the General Laws is hereby
2 amended by inserting after section 6 (bb) the following subsection
3 (cc):—

4 Sales of equipment directly relating to any solar, wind-powered,
5 or heat pump system, which is being utilized as a primary or
6 auxiliary power system for the purpose of the heating and/or
7 cooling of a person's residence in the Commonwealth.

1 SECTION 2. APPLICABILITY — The provisions of this act
2 apply to sales made on or after January 1, 1979, and continue for a
3 five (5) year period through December 31, 1983.

