

HOUSE No. 3372

By Mr. Cohen of Andover, petition of Gerald M. Cohen relative to extending the availability of deductions of expenditures for industrial waste treatment and air pollution control facilities. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-Two.

AN ACT EXTENDING THE AVAILABILITY OF DEDUCTIONS OF EXPENDITURES FOR INDUSTRIAL WASTE TREATMENT AND AIR POLLUTION CONTROL FACILITIES.

1 *Whereas*, The deferred operation of this act would tend to
2 defeat its purpose, which is to provide for the encouragement of the
3 installation of water and air pollution abatement facilities by do-
4 mestic and foreign business corporations, therefore, it is hereby
5 declared to be an emergency law necessary for the immediate
6 preservation of public health, safety and the environment.

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 38D of chapter 63 of the General Laws, as
2 most recently amended by section 115 of chapter 706 of the acts of
3 1975, is hereby further amended by striking from paragraph (b)(1)
4 the word: — “eighty” whenever it therein appears and inserting in
5 place thereof the word “ninety”.

1 SECTION 2. This act shall take effect upon its passage.

THE UNIVERSITY OF CHICAGO

DEPARTMENT OF CHEMISTRY

REPORT OF THE CHIEF OF THE DEPARTMENT

FOR THE YEAR 1875

CHICAGO, ILL., 1876

PRINTED BY THE UNIVERSITY PRESS

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