

# HOUSE . . . . . No. 3680

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By Mr. Brownell of Quincy, petition of Thomas F. Brownell that necessary repairs and structural improvements to owner-occupied homes be depreciated over a five year period under the income tax law. Taxation.

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## The Commonwealth of Massachusetts

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

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AN ACT PROVIDING THAT REPAIRS AND IMPROVEMENT COSTS MAY BE DEPRECIATED UNDER THE INCOME TAX LAWS.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 Paragraph (b) of section 3 of chapter 62 of the General Laws is  
2 hereby amended by inserting after subparagraph 6 the following  
3 subparagraph: —

4 (7) Necessary repairs and structural improvements to an owner  
5 occupied home may be depreciated over a five year period.

