

[Similar Matter Filed During Past Session —

See Senate No. 1476 of 1989.]

# SENATE . . . . . No. 1264

By Mr. Costello, a petition (accompanied by bill, Senate, No. 1264) of Nicholas J. Costello, Larry F. Giordano, Robert M. Koczera, George J. Bourque, Mary Jeanette Murray and Lois G. Pines for legislation relative to energy conservation tax credits for small businesses. Taxation.

## The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety.

### AN ACT RELATIVE TO ENERGY CONSERVATION TAX CREDITS FOR SMALL BUSINESSES.

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

1 The first paragraph of section 6 of chapter 62 of the General  
2 Laws, as most recently amended by chapter 485 of the acts of 1980,  
3 is hereby further amended by adding the following subsection: —

4 (e) Any owner of a small business of five hundred employees  
5 or fewer, which is located in the commonwealth shall be allowed  
6 a credit equal to ten percent of the net expenditure for energy  
7 conservation projects. This credit may be applied to projects  
8 instituted after January 1, 1990 and before December 31, 1993.

9 As used in this section, energy conservation measures shall  
10 mean: — caulking and weatherstripping; ceiling, wall, floor, and  
11 duct insulation; water heater insulation; furnace efficiency  
12 modifications; electrical or mechanical ignition system; storm  
13 windows; thermal windows; storm doors; thermal doors; clock  
14 thermostats; and window heat loss retardants.

