

HOUSE No. 1331

By Mr. Owens of Framingham, petition of Richard E. McLaughlin and Robert Owens relative to a tax deduction for handicapped persons for the construction of certain buildings. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO A TAX DEDUCTION FOR HANDICAPPED PERSONS FOR THE CONSTRUCTION OF CERTAIN BUILDINGS.

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

1 Chapter 63 of the General Laws, Section 38D, is hereby
2 amended by adding at the end thereof the following new
3 subsection: —

4 “(f) A deduction shall be allowed for the net income of any
5 expenses for the removal of architectural barriers, or the
6 construction of new barrier-free buildings, including the homes
7 of handicapped persons, that are not subject to section 13A of
8 Chapter 22 of the General Laws.”

Resolved, That the sum of \$100,000 be appropriated for the purchase of land for the establishment of a national observatory at the site of the old fort of Mifflin, in the county of Berks, in the State of Pennsylvania.

Approved by the House of Representatives, this 15th day of March, 1842.

Attest: My hand and the seal of the House of Representatives, this 15th day of March, 1842.

Speaker of the House of Representatives.

Secretary of the House of Representatives.

By order of the House of Representatives,
Speaker of the House of Representatives.