

By Mr. Cohen of Newton, petition of David B. Cohen and Joseph B. McIntyre that provision be made for a tax credit for the cost of testing for radon gas levels in private homes. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO REDUCE HEALTH HAZARDS IN THE HOME.

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 6, of chapter 62 of the General Laws, as appearing in
2 the 1986 Official Edition, is hereby amended by inserting after sub-
3 section (a) the following subsection: —
4 (b) any owner or tenant or residential property located in the
5 commonwealth who is not a dependent of another taxpayer and
6 who occupies said property as his principal residence, shall be
7 allowed a credit equal to fifty per cent of the net expenditure for
8 the testing and abatement of radon gas levels for his primary
9 residence, or one thousand five hundred dollars, whichever is less,
10 provided that the levels of radon gas exceed limits established by
11 the Department of Mental Health provided that in the case of a
12 newly constructed residence the credit shall be available to the
13 original owner/occupant. Any taxpayer entitled to this credit for
14 any taxable credit, the amount of which exceeds his total tax due
15 for the then current taxable year, may carry over the excess
16 amount, as reduced from year to year, and apply it to his tax liabil-
17 ity for any one or more of the next succeeding three taxable years;
18 provided, however that in no taxable year may the amount of the
19 credit allowed exceed the total tax due of the taxpayer for the
20 relevant taxable year. Joint owners of a residential property shall
21 share any credit available to the property under this subsection
22 in the same proportion as their ownership interest.

1954 Constitution of the United States

As amended through the 17th Amendment of 1913

Approved by the States on September 17, 1787

Approved by the People on September 17, 1787

Article I
Section 1
All legislative Powers herein granted shall be vested in a Congress of the United States, which shall consist of a Senate and House of Representatives.

Section 2
The House of Representatives shall be composed of Members chosen every second Year by the People of the several States, and the Electors in each State shall have the Qualifications requisite for Electors of the most numerous Branch of the State Legislature.

Section 3
The Senate of the United States shall be composed of two Senators from each State, chosen by the Legislature thereof, for a Term of six Years; and each Senator shall have the Qualifications requisite for Senators of the most numerous Branch of the State Legislature.

Section 4
The Times, Places and Manner of holding the Elections of Senators and Representatives, shall be prescribed in each State by the Legislature thereof; but the Congress may at any time by Law alter or amend such Regulations.

Section 5
The Congress shall assemble at least once in every Year, and such Meeting shall begin at Noon on the first Monday in December, unless they shall by Law provide otherwise.

Section 6
The Senators and Representatives before mentioned, and those from time to time elected and chosen in their stead, shall hold their Offices, until they shall be respectively succeeded by their successors in Office.

Section 7
The Congress shall have Power to lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and provide for the common Defence and general Welfare of the United States; but all Duties, Imposts and Excises shall be uniform throughout the United States.

Section 8
In addition to the Powers before mentioned, Congress shall have Power to regulate Commerce with foreign Nations, to regulate Commerce among the several States, and with the Indian Tribes; to issue Patents and Copyrights, to promote the Progress of Science and useful Arts, by securing for limited Times to Authors and Inventors the exclusive Right to their respective Writings and Discoveries; to constitute Courts below the Supreme Court; to establish and maintain Post Offices and Post Roads; to organize and arm the Militia, to provide for calling them into the actual Service of the United States, to provide and maintain a Navy, and to make Rules for the Government and Regulation of the land and naval Forces; and to exercise exclusive Legislation over all Districts which may be erected by the Congress.

Section 9
The Migration or Importation of Persons, other than free Indians already existing within the United States, or the Impost or Tax on Imports or Exports, shall be subject to the Regulation of the Congress; and the Congress shall have Power to prohibit the Importation of any Person, other than Indians, into any State which may have any Territorial or Organized Claims against the United States, and to prohibit the Importation into any State of Persons, other than Indians, who have been convicted of Crimes against the United States, and to enforce such Prohibitions by such Penalties as Congress may by Law think proper.

Section 10
No State shall enter into any Treaty, Alliance, or Confederation; grant Letters of Marque and Reprisal; coin Money; emit Bills of Credit; make any Thing but gold and silver Coin legal Tender for Payment; or give any Preference in Trade to the Citizens of another State; or grant any Title of Nobility.

Section 11
The Congress shall have Power to punish any Offense against the Laws of the United States, and to punish and remove any Officer of the United States for any Breach of the Trust reposed in him.

Section 12
The Congress shall have Power to declare and punish Counterfeiting of the Securities and current Coin of the United States.

Section 13
The Congress shall have Power to suspend the Habeas Corpus, when the Congress shall be not in Session, in Case of Rebellion or imminent Danger of Rebellion.

Section 14
The Congress shall have Power to declare the Law of Nations, and to punish any Offense against the Law of Nations.

Section 15
The Congress shall have Power to declare and punish any Offense against the Law of Nations.

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