

HOUSE No. 5361

By Ms. Bump of Braintree, petition of Louis J. Caruso and Suzanne M. Bump for legislation to provide a tax exemption for certain repairs to owner occupied dwellings. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING A TAX EXEMPTION FOR CERTAIN REPAIRS TO OWNER OCCUPIED DWELLINGS.

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

1 Subsection B of section 3 of chapter 762 of the General Laws
2 is hereby amended by inserting after subparagraph (9), as most
3 recently amended by section 17 of chapter 795 of the acts of 1981,
4 the following subparagraph: —
5 (10) Monies expended by the owners of owner occupied
6 dwellings for repairs which require the issuance of a building
7 permit by the municipality in which such dwelling is situated;
8 provided, however, that no deduction shall be allowed under this
9 subparagraph unless the name and address of the contractor who
10 performed the repair work and a bill indicating the total cost of
11 the repairs are included with the tax return; and provided further
12 that in no event shall the deduction under this subparagraph
13 exceed five thousand dollars.

