

HOUSE No. 5203

By Mr. Palumbo of Newbury, petition of Thomas G. Palumbo and Barbara Hildt for a deduction from the state income tax for the cost of water purification equipment. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR A DEDUCTION FROM THE STATE INCOME TAX FOR THE COST OF WATER PURIFICATION EQUIPMENT.

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 (a) of subsection B of section 3 of chapter 62 of the
2 General Laws, as most recently amended by section 20 of chapter
3 233 of the acts of 1983, is hereby further amended by adding the
4 following clause: —

5 (10) A deduction in an amount equal to the actual cost of any
6 device, machine, appliance, equipment or system, including but
7 not limited to activated carbon systems, reverse osmosis systems,
8 sediment systems, iron removal systems if same are approved by
9 the department of environmental quality engineering, used pri-
10 marily for the purification of private water supplies contaminated
11 by any physical, chemical, biological, or radiological substance or
12 matter as defined by regulations of the department of environmen-
13 tal quality engineering.

