

# HOUSE . . . . . No. 3762

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By Mr. Brownell of Quincy, petition of Thomas F. Brownell and Michael W. Morrissey relative to exempting items from the sales tax which qualify for a federal energy tax credit. Taxation.

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## **The Commonwealth of Massachusetts**

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

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### **AN ACT EXEMPTION ITEMS WHICH QUALIFY FOR FEDERAL ENERGY TAX CREDIT FROM THE SALES TAX.**

*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 64H of the General Laws is hereby amended  
2 by inserting after paragraph (hh), added by section of chapter  
3 of the acts of 1980, the following paragraph: —  
4 (ii) Sales of all items which qualify for federal energy tax credits  
5 under the provisions of section forty-four C of the internal revenue  
6 code entitled residential energy credit.

