

By Mr. Vernon of Mansfield, petition of Wilfred A. Silkworth and William B. Vernon that provision be made for tax incentives for businesses to remove architectural and transportation barriers. Taxation.

## The Commonwealth of Massachusetts

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

### AN ACT TO PROVIDE TAX INCENTIVES FOR BUSINESS TO REMOVE ARCHITECTURAL AND TRANSPORTATION BARRIERS.

*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 is hereby amended by inserting  
2 after section 38H the following section: —

3 a. In determining the net income subject to tax under this  
4 chapter a domestic or foreign business corporation, at its election,  
5 may deduct the expenditures paid or incurred during the taxable  
6 year with respect to the removal of qualified architectural and  
7 transportation barriers, including the cost of labor attendant to the  
8 removal thereof; provided, however, that such alterations have a  
9 situs in the commonwealth.

10 b. For purposes of this section —

11 (1) The term “removal of qualified architectural and transpor-  
12 tation barriers” means construction activity which render  
13 any facility or public transportation vehicle owned or  
14 leased by the taxpayer for use in connection with his trade  
15 or business, more accessible to, and usable by, handi-  
16 capped and elderly individuals.

17 (2) The term “handicapped and elderly individuals” means  
18 individuals who have a physical or mental impairment  
19 which substantially limits one or more major life activities  
20 of such individuals, or who have attained the age of  
21 sixty-five years.

By Mr. Young: I should like to ask you to read the first paragraph of the first page of the report, please. (The witness reads the first paragraph of the report.)

The Contents of the Report

As to the first page of the report, the witness says:

The witness says that the first page of the report contains the following information:

The witness says that the first page of the report contains the following information:

The witness says that the first page of the report contains the following information:

The witness says that the first page of the report contains the following information:

The witness says that the first page of the report contains the following information:

The witness says that the first page of the report contains the following information:

The witness says that the first page of the report contains the following information:

The witness says that the first page of the report contains the following information:

The witness says that the first page of the report contains the following information:

The witness says that the first page of the report contains the following information: