

HOUSE No. 2687

By Mr. Marzilli of Arlington, petition of J. James Marzilli, Jr., and other members of the House that rebates from energy efficient utility services be exempt from the tax laws of the Commonwealth. Taxation.

The Commonwealth of Massachusetts

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

AN ACT EXEMPTING UTILITY REBATES FOR ENERGY EFFICIENCY MEASURES TO RESIDENTIAL, COMMERCIAL, AND INDUSTRIAL USERS FROM TAXABLE INCOME.

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 62, Section 3 of the General Laws is hereby amended
- 2 by inserting the following new section: —
- 3 Rebates provided from utility providers to residential, commer-
- 4 cial, and industrial users for the design, engineering, construction,
- 5 and implementation of energy efficiency measures, technologies,
- 6 systems, methods, and activities shall be exempt from taxable
- 7 income to residents, businesses, commercial establishments, and
- 8 industries located in the Commonwealth.

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