

By Mr. Silva of Gloucester, petition of Richard R. Silva, Thomas K. Lynch, A. Joseph DeNucci, Thomas J. Valley, Robert B. Ambler and Melvin H. King relative to further regulating the income tax credit for the expense of complying with the lead paint law. Taxation.

The Commonwealth of Massachusetts

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

AN ACT FURTHER REGULATING THE INCOME TAX CREDIT FOR THE EXPENSE OF COMPLYING WITH THE LEAD PAINT LAW.

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 1. Subsection (c) of section 6 of chapter 62 of the
2 General Laws, as inserted by section 1 of chapter 403 of the acts of
3 1978, is hereby amended by striking the first sentence and inserting
4 in place thereof the following: —

5 Any owner of family residential property in any building of one
6 unit or more who removes or covers paint, plaster or other accessi-
7 ble materials containing dangerous levels of lead as defined in
8 section one hundred and ninety-four of chapter one hundred and
9 eleven shall be allowed credits for the cost of removing said paint
10 from a maximum of five units, or the amount of five hundred
11 dollars per unit, whichever is less. The credit shall be allowed only
12 if evidence of inspection by the local or state public health inspec-
13 tor or a certified lead paint inspector or lead paint removal contrac-
14 tor is submitted with the income tax return. Any owner of family
15 residential property who shall cause a tenant's rent to be raised to
16 cover expenses of deleading provided for by this credit shall be
17 ineligible for the credit.

1 SECTION 2. The provisions of this act shall apply to income
2 taxes owed for taxable years beginning January 1, 1981.

