

HOUSE No. 4749

By Mr. Keating of Sharon, petition of William R. Keating that certain property owners who install solar or wind powered heating units be granted an income tax deduction. Energy.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Seven.

AN ACT PROVIDING AN INCOME TAX DEDUCTION FOR CERTAIN PROPERTY OWNERS WHO INSTALLS SOLAR OR WIND POWER HEATING UNITS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Subdivision (a) of subsection B of section 3 of chapter 62 of the
2 General Laws, as most recently amended by section 40 of chapter
3 684 of the acts of 1975, is hereby further amended by adding the
4 following paragraph: —

5 (9) In the case of an individual who owns and resides in a home
6 in which he installs or constructs a solar or wind power heating
7 unit, a deduction of one-fifth of the cost of such installation or
8 construction. Such deduction may be taken for a period of five
9 consecutive years.

REPORT OF THE

COMMISSIONERS OF THE

LAND OFFICE

FOR THE YEAR 1880