

HOUSE No. 5436

By Mr. Coon of Andover, petition of Gary M. Coon and other members of the House relative to the investment tax credit. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE INVESTMENT TAX CREDIT.

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 31A of Chapter 63 of the General Laws, as most recently
2 amended by Chapter 19 of the Acts of 1993, is hereby amended
3 by deleting subsections (k) and (l) and inserting in place thereof
4 the following new subsections: —

5 (k) The provisions of paragraphs (a) and (f) shall not be
6 available for the taxable years ending on or after December thirty-
7 first, nineteen hundred and ninety-three.

8 (l) The provisions of paragraphs (i) and (j) shall be available
9 for the taxable years ending on or after December thirty-first,
10 nineteen hundred and ninety-three.

