

**HOUSE . . . . . No.**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

**David M. Torrasi**

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act relative to historic rehabilitation tax credits.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
David M. Torrasi	14th Essex
Antonio F.D. Cabral	13th Bristol
Pam Richardson	6th Middlesex
Susan C. Tucker	Second Essex and Middlesex
William Lantigua	16th Essex
Scott P. Brown	Norfolk, Bristol and Middlesex
Stephen L. DiNatale	3rd Worcester

# The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

## AN ACT RELATIVE TO HISTORIC REHABILITATION TAX CREDITS.

*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 (b)(1)(i) of section 6J of chapter 62 of the General Laws, as appearing in  
2 the 2006 Official Edition, is hereby amended by striking the first sentence and inserting in place thereof  
3 the following:-

4 The commissioner, in consultation with the Massachusetts historical commission, shall authorize  
5 annually, for the 6 year period beginning January 1, 2009 and ending December 31, 2014, under this  
6 section, together with section 38R of chapter 63, an amount not to exceed \$100,000,000 per year.

7 SECTION 2. Section 6J of chapter 62, as so appearing, is hereby further amended by inserting after  
8 subsection (c)(2) the following:-

9 (3) Nothing in this section shall prevent a completed or certified project that has been placed into  
10 service from remaining eligible for further historic rehabilitation tax credit allocations; provided that  
11 the completed project has not received previous allocations that exceed 20 percent of the  
12 qualified rehabilitation expenditures.

13 SECTION 3. Subsection (b)(1)(i) of section 38R of chapter 63 of the General Laws, as so appearing, is  
14 hereby amended by striking the first sentence and inserting in place thereof the following:-

15 The commissioner, in consultation with the Massachusetts historical commission, shall authorize  
16 annually, for the 6 year period beginning January 1, 2009 and ending December 31, 2014, under this  
17 section, together with section 6J of chapter 62, an amount not to exceed \$100,000,000 per year.

18 SECTION 4. Section 38R of chapter 63 of the General Laws, as so appearing, is hereby further amended  
19 by inserting after subsection (c)(2) the following:-

20 (3) Nothing in this section shall prevent a completed or certified project that has been placed into  
21 service from remaining eligible for further historic rehabilitation tax credit allocations; provided that  
22 the completed project has not received previous allocations that exceed 20 percent of the  
23 qualified rehabilitation expenditures.