

SENATE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Mr. Galluccio

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 to provide for a corporate tax deduction to allow businesses to provide home energy efficiency audits to employees as a benefit of employment .

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Mr. Galluccio	Middlesex, Suffolk and Essex
Thomas M. Meninio	Mayor of Boston

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT TO PROVIDE FOR A CORPORATE TAX DEDUCTION TO ALLOW BUSINESSES TO PROVIDE HOME ENERGY EFFICIENCY AUDITS TO EMPLOYEES AS A BENEFIT OF EMPLOYMENT.

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. Chapter 63 of the General Laws, as appearing in the 2006 Official Edition, is
2 hereby amended by inserting after Section 38T the following new section:-

3 Section 38U. Home Energy Efficiency Audit Employee Benefit; deduction

4 In determining the net income subject to tax under this chapter, a domestic or foreign business
5 corporation, at its election, may deduct one-half of the expenditures paid or incurred during the
6 taxable year with respect to providing employees as a benefit of employment the combined
7 services of an energy auditor conducting an analytically rigorous home audit to identify areas of
8 energy loss with a home contractor providing on-site implementation of efficiency measures
9 defined as "Level 1" home energy rating systems work by the Residential Energy Services
10 Network (RESNET) of the National Association of State Energy Officials; provided one-half the
11 expenditures incurred with respect to providing the combined energy auditor/home contractor
12 services be made pursuant to an energy efficiency plan approved by the Department of Public
13 Utilities pursuant to chapter twenty five, section 19 and chapter twenty five A, section 11G.