

**SENATE . . . . . No. 1274**

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Nine**  
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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,  
2 is 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  
5 business corporation, at its election, may deduct one-half of the expenditures paid or incurred  
6 during the taxable year with respect to providing employees as a benefit of employment the  
7 combined services of an energy auditor conducting an analytically rigorous home audit to  
8 identify areas of energy loss with a home contractor providing on-site implementation of  
9 efficiency measures defined as “Level 1” home energy rating systems work by the Residential  
10 Energy Services Network (RESNET) of the National Association of State Energy Officials;  
11 provided one-half the expenditures incurred with respect to providing the combined energy  
12 auditor/home contractor services be made pursuant to an energy efficiency plan approved by the

- 13 Department of Public Utilities pursuant to chapter twenty five, section 19 and chapter twenty
- 14 five A, section 11G.