

**SENATE . . . . . No. 1298**

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Nine**  
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An Act relating to the Massachusetts historical rehabilitation 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 1. Paragraph (b)(1) of sections 22 of Chapter 141 of the Acts of 2003 is  
2 hereby amended by striking out the words “an amount not to exceed \$10,000,000” and inserting  
3 place the following words:- “an amount deemed necessary to fund qualified projects pursuant to  
4 830 CMR 63.38R.1”.

5 SECTION 2. Paragraph (b)(1) of sections 24 of Chapter 141 of the Acts of 2003 is  
6 hereby amended by striking out the words “an amount not to exceed \$10,000,000” and inserting  
7 place the following words:- “an amount deemed necessary to fund qualified projects pursuant to  
8 830 CMR 63.38R.1 ”.

9 SECTION 3. Not less than \$10,000,000 shall be credited to cities with more than  
10 40,000 inhabitants where: (1) the unemployment rate is at least 1.5 per cent higher than the  
11 statewide average; or (2) the median income of the city is 80% or less of the state median  
12 income.