SENATE DOCKET, NO. 93 FILED ON: 1/18/2011

SENATE . . . . . No. 1426

The Commonwealth of Massachusetts

PRESENTED BY:

Sal N. DiDomenico

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 adoption of the accompanying bill:

An Act providing home energy efficiency audits as a benefit of employment.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Sal N. DiDomenico	*Middlesex and Suffolk*
Carlo Basile	*1st Suffolk*
Ellen Story	*3rd Hampshire*

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SENATE . . . . . No. 1426

By Mr. DiDomenico, a petition (accompanied by bill, Senate, No. 1426) of Sal N. DiDomenico, Carlo Basile and Ellen Story for legislation to provide for a corporate tax deduction to allow businesses to provide home energy efficiency audits to employees. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. *1274* OF 2009-2010.]

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act providing home energy efficiency audits 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:

SECTION 1. Chapter 63 of the General Laws is hereby amended by inserting after Section 38BB the following new section:-

Section 38CC. Home energy efficiency audit employee benefit; deduction

In determining the net income subject to tax under this chapter, a domestic or foreign business corporation, at its election, may deduct one-half of the expenditures paid or incurred during the taxable year with respect to providing employees as a benefit of employment the combined services of an energy auditor conducting an analytically rigorous home audit to identify areas of energy loss with a home contractor providing on-site implementation of efficiency measures defined as "Level 1" home energy rating systems work by the Residential Energy Services Network (RESNET) of the National Association of State Energy Officials;

provided one-half the expenditures incurred with respect to providing the combined energy auditor/home contractor services be made pursuant to an energy efficiency plan approved by the Department of Public Utilities pursuant to chapter twenty five, section 19 and chapter twenty five A, section 11G.