# **SENATE . . . . . . . . . . . . . . . . No. 1489**

## The Commonwealth of Massachusetts

PRESENTED BY:

Richard T. Moore

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 promoting construction growth.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Richard T. Moore	
Michael R. Knapik	
Bruce E. Tarr	

## **SENATE . . . . . . . . . . . . . . . No. 1489**

By Mr. Moore, a petition (accompanied by bill, Senate, No. 1489) of Richard T. Moore, Michael R. Knapik and Bruce E. Tarr for legislation to promote construction growth. Revenue.

#### The Commonwealth of Alassachusetts

#### In the Year Two Thousand Eleven

An Act promoting construction growth.

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. Section 6 of chapter 64H of the general laws, as most recently
- 2 appearing, is hereby amended by inserting at the end thereof the following new subsections:--
- 3 (yy) sales of machinery and equipment valued at greater than \$20,000 to be
- 4 used by a qualifying construction company, if the use or operation of the equipment is to occur
- 5 within the commonwealth.
- 6 (zz) any contract to rent or lease equipment, whose contractual value is greater
- 7 than \$1,000, to be used by a qualifying construction company, if the use or operation of said
- 8 equipment is to occur within the commonwealth.
- 9 For the purposes of these paragraphs a qualifying construction company shall be a
- business corporation, partnership, firm, unincorporated association or other entity engaged in the
- 11 construction or remodeling of real property structures in the commonwealth. Said company shall
- certify to the commissioner that said exemption will create or retain employment within the
- company. The commissioner shall promulgate rules for the implementation of this paragraph.

- 14 This subsection shall take effect upon passage and shall expire after the tax
- 15 year 2013.