

**HOUSE . . . . . No. 2535**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Claire D. Cronin*

*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 to enhance the Massachusetts investment tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Claire D. Cronin</i>	<i>11th Plymouth</i>	
<i>Thomas J. Calter</i>	<i>12th Plymouth</i>	

**HOUSE . . . . . No. 2535**

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By Ms. Cronin of Easton, a petition (accompanied by bill, House, No. 2535) of Claire D. Cronin and Thomas J. Calter for legislation to enhance the investment tax credit. Revenue.

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Thirteen**  
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An Act to enhance the Massachusetts investment 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. Subsection (i) of section 31A of said Chapter 63 of the General Laws, as  
2 appearing in the 2010 Official Edition, is hereby amended by striking out “three” and inserting in  
3 place thereof, in each instance, the following word:- five

4           SECTION 2. Subsection (j) of section 31A of said Chapter 63 is hereby amended by  
5 striking out “three” and inserting in place thereof the following word:- five

6           SECTION 3. Section 31A of said Chapter 63 is hereby amended by striking out  
7 subsection (l) and inserting in place thereof the following section:

8           (l) Paragraphs (i) and (j), as amended, shall be available only for taxable years beginning  
9 on or after January 1, 2015.