

**HOUSE . . . . . No. 2452**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Antonio F. D. Cabral*

*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 protect historic buildings from fire.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Antonio F. D. Cabral</i>	<i>13th Bristol</i>	<i>1/15/2015</i>

**HOUSE . . . . . No. 2452**

By Mr. Cabral of New Bedford, a petition (accompanied by bill, House, No. 2452) of Antonio F. D. Cabral for legislation to establish a fire prevention tax credit for historic buildings. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 3799 OF 2013-2014.]

**The Commonwealth of Massachusetts**

In the One Hundred and Eighty-Ninth General Court  
(2015-2016)

An Act to protect historic buildings from fire.

*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.

2 The following is hereby added to chapter 62 of the general laws, as appearing in the 2012  
3 official edition:

4 Section 60. Historic Building Fire Prevention Tax Credits.

5 (a) There is hereby established a historic building fire prevention tax credit. A person,  
6 firm, partnership, trust, estate, limited liability company or other entity subject to the income tax  
7 imposed by the provisions of this chapter or chapter 63 of the general laws shall be allowed a  
8 credit, to be computed as hereinafter provided, against taxes owed to the commonwealth under  
9 chapter 62 or chapter 63 toward the cost of the installation of a fire protection sprinkler system,

10 as defined in section 81 of chapter 146 of the general laws, in a qualified historic structure, as  
11 defined in section 6J of chapter 62 of the general laws.

12 (b) The credit allowed under this section shall be equal to 50 per cent of the costs  
13 incurred installing said system, with a maximum credit of \$10,000 per taxpayer in any fiscal  
14 year. The Fire Prevention Regulations Board shall determine the criteria for eligibility for the  
15 credit, the criteria to be set forth in regulations promulgated under this section. The credit  
16 allowable under this section shall be allowed for any taxable year until 2031.

17 (c) Tax credits allowed under this section shall be allowed for the taxable year in which  
18 the costs are incurred; provided, however, that a tax credit allowed under this section shall not  
19 reduce the tax owed below zero. A taxpayer allowed a credit under this section for a taxable  
20 year may carry over and apply against such taxpayer's tax liability in any of the succeeding 5  
21 taxable year, the portion, as reduced from year to year, of those credits which exceed the tax for  
22 the taxable year.

23 SECTION 2. Section 1 shall take effect on July 1, 2016.