

**SENATE . . . . . No. 01489**

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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 passage of the accompanying bill:

An Act promoting construction growth.

PETITION OF:

NAME:

DISTRICT/ADDRESS:

*Richard T. Moore*

*Worcester and Norfolk*

*Michael R. Knapik*

*Second Hampden and Hampshire*

*Bruce E. Tarr*

*First Essex and Middlesex*

**SENATE . . . . . No. 01489**

By Mr. Moore, petition (accompanied by bill, Senate, No. 1489) of Tarr, Knapik and Moore for legislation to promote construction growth [Joint Committee on Revenue].

The Commonwealth of Massachusetts

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 appearing,  
2 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 used by a  
4 qualifying construction company, if the use or operation of the equipment is to occur within the  
5 commonwealth.

6 (zz) any contract to rent or lease equipment, whose contractual value is greater than  
7 \$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  
10 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

12 certify to the commissioner that said exemption will create or retain employment within the  
13 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 year 2013.