

**SENATE . . . . . No. 1510**

---

**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:

*Sal N. DiDomenico*

DISTRICT/ADDRESS:

*Middlesex and Suffolk*

**SENATE . . . . . No. 1510**

---

---

By Mr. DiDomenico, a petition (accompanied by bill, Senate, No. 1510) of Sal N. DiDomenico 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. 1462 OF 2015-2016.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninetieth General Court  
(2017-2018)**  
\_\_\_\_\_

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:*

1 Chapter 63 of the General Laws as appearing in the 2014 Official Edition, is hereby  
2 amended by inserting after section 38FF the following new section:-

3 Section 38GG. Home energy efficiency audit employee benefit; deduction

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

10 Energy Services Network (RESNET) of the National Association of State Energy Officials;  
11 provided one-half the expenditures incurred with respect to providing the combined energy  
12 auditor/home contractor services be made pursuant to an energy efficiency plan approved by the  
13 department of public utilities pursuant to chapter twenty five, section 19 and chapter twenty five  
14 A, section 11G.