

**SENATE . . . . . No. 1638**

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**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:	DISTRICT/ADDRESS:	
<i>Sal N. DiDomenico</i>	<i>Middlesex and Suffolk</i>	
<i>Michael O. Moore</i>	<i>Second Worcester</i>	<i>1/31/2019</i>

**SENATE . . . . . No. 1638**

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By Mr. DiDomenico, a petition (accompanied by bill, Senate, No. 1638) of Sal N. DiDomenico and Michael O. Moore for legislation to provide home energy efficiency audits as a benefit of employment. Revenue.

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-First General Court  
(2019-2020)**  
\_\_\_\_\_

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 2016 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.