

HOUSE No. 2864

By Mr. Casey of Winchester, petition of Paul C. Casey relative to tax deductions for certain business expenses. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Seven.

AN ACT RELATIVE TO TAX DEDUCTIONS FOR CERTAIN BUSINESS EXPENSES.

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. Paragraph (1) of subsection (d) of section 2 of
2 chapter 62 of the General Laws, as appearing in the 2002 Official
3 Edition, is hereby amended by adding the following subpara-
4 graph:—

5 (O) The deduction allowed by section 179 of the Code, as it
6 pertains to any motor vehicle designed for use on public ways that
7 is: (a) rated at more than 6,000 pounds, but not more than 14,000
8 pounds gross vehicle weight; (b) designed to seat not more than 9
9 passengers, including the driver; and (c) equipped with an open
10 cargo area having an interior length of not less than 72 inches or
11 does not have a covered box with an interior length of not less than
12 72 inches that is separate from the passenger compartment;
13 provided, however, that this subparagraph shall not apply to any
14 such vehicle that is used predominantly: (a) in the business of
15 farming; (b) for the purpose of transporting employees or customers
16 of a business that is engaged in the timber or wood-products industry
17 or cargo or equipment-related to the timber or wood-products
18 industry; or for the purpose of transporting employees or customers
19 of a construction business or cargo or equipment used in construc-
20 tion. For purposes of this subparagraph, the term, “construction
21 business,” shall not include real estate sales operations.

1 SECTION 2. Paragraph (4) of section 30 of chapter 63 of the
2 General Laws, as appearing in the 2002 Official Edition, is hereby
3 amended by adding the following clause:—

4 (v) The deduction allowed by section 179 of the Code, as it
5 pertains to any motor vehicle designed for use on public ways that
6 is: (a) rated at more than 6,000 pounds, but not more than 14,000
7 pounds gross vehicle weight; (b) designed to seat not more than
8 9 passengers, including the driver; and (c) equipped with an open
9 cargo area having an interior length of not less than 72 inches or
10 does not have a covered box with an interior length of not less than
11 72 inches that is separate from the passenger compartment; pro-
12 vided, however, that this subparagraph shall not apply to any such
13 vehicle that is used predominantly: (a) in the business of farming;
14 (b) for the purpose of transporting employees or customers of a busi-
15 ness that is engaged in the timber or wood-products industry or
16 cargo or equipment-related to the timber or wood-products industry;
17 or for the purpose of transporting employees or customers of a con-
18 struction business or cargo or equipment used in construction. For
19 purposes of this subparagraph, the term, “construction business,”
20 shall not include real estate sales operations.