

**HOUSE . . . . . No. 2571**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Paul K. Frost***

*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 a tax deduction for certain heating costs..**

PETITION OF:

NAME:

*Paul K. Frost*

DISTRICT/ADDRESS:

*7th Worcester*

**HOUSE . . . . . No. 2571**

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By Mr. Frost of Auburn, a petition (accompanied by bill, House, No. 2571) of Paul K. Frost for legislation to provide for a tax deduction for certain home heating costs. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2994 OF 2011-2012.]

**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Thirteen**  
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An Act providing a tax deduction for certain heating costs..

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

- 1           The owner-occupant or tenant of a residential unit shall be allowed a tax deduction
- 2 against the excise imposed by chapter 62 of the General Laws in the amount of 100 percent of
- 3 the price paid for home heating oil exceeding \$2.00 per gallon for the previous taxable year upon
- 4 the enactment of this law.