SENATE DOCKET, NO. 804 FILED ON: 1/17/2013

SENATE . . . . . No. 1362

The Commonwealth of Massachusetts

PRESENTED BY:

Michael R. Knapik

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 relative to tax deductions for home heating costs.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Michael R. Knapik	*Second Hampden and Hampshire*
Bruce E. Tarr	*First Essex and Middlesex*
Richard J. Ross	*Norfolk, Bristol and Middlesex*

SENATE DOCKET, NO. 804 FILED ON: 1/17/2013

SENATE . . . . . No. 1362

By Mr. Knapik, a petition (accompanied by bill, Senate, No. 1362) of Michael R. Knapik, Bruce E. Tarr and Richard J. Ross for legislation relative to tax deductions for home heating costs. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. *1479* OF 2011-2012.]

The Commonwealth of Massachusetts

In the Year Two Thousand Thirteen

An Act relative to tax deductions for home 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:

SECTION 1. Notwithstanding any general or special law, rule regulation to the contrary, for taxable year 2013, there shall be deducted from adjusted gross income in determining income: up $800 cost of home heating oil, natural gas, propane, electricity, and wood fuel deduction available single persons if taxpayer's is equal less than $40,000, joint filers who qualify as a head household $60,000.

(a) The deductions may be used only for the cost of home heating oil, natural gas, propane, electricity, and wood fuel purchased between November 1, 2012 and March 31, 2013 and November 1, 2013 and March 31, 2014.

(b) Any taxpayer entitled to a deduction under this section may apply the deduction in taxable year 2013 for purchases made in 2012 and 2013. If the taxpayer does not take the full $800 deduction in taxable year 2013, the taxpayer may take the remainder in taxable year 2014 for purchases made in 2013 through March 31, 2014.

(c) The commissioner of revenue shall promulgate rules and regulations necessary to implement this section. The commissioner shall also include in such rules and regulations eligibility provisions for a taxpayer who owns a condominium or a cooperative dwelling and for whom such purchases are accounted for in a common area fee or special assessment against such

17 costs as may be reasonably attributed to the percentage ownership share of the condominium or
18 cooperative dwelling costs; and provided further, that the commissioner shall also include in
19 such rules and regulations eligibility provisions for a taxpayer who rents a residential dwelling
20 and for whom such purchases are accounted for in the rent and provisions that account for
21 multiple renters in a residential dwelling. The department shall file a copy of any rules and
22 regulations with the Clerks of the Senate and House of Representatives and with the joint
23 committee on revenue.