

HOUSE No. 2745

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

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 \$1.00 per gallon for the previous taxable year upon
- 4 the enactment of this law.