

HOUSE No. 2858

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act establishing a fuel tax credit.

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. Notwithstanding any general or special law, rule regulation to the
2 contrary, for taxable years 2008 and 2009, there shall be deducted from adjusted gross income in
3 determining income: up \$1000 cost of home heating oil, natural gas, propane deduction available
4 single persons if taxpayer's is equal less than \$50,000, joint filers who qualify as a head
5 household \$75,000.

6 (a) The deductions may be used only for the cost of home heating oil, natural gas and
7 propane purchased between November 1, 2007 and March 31, 2008.

8 (b) Any taxpayer entitled to a deduction under this section may apply the deduction in
9 taxable year 2008 for purchases made in 2008. If the taxpayer does not take the full \$1000
10 deduction in taxable year 2008, the taxpayer may take the remainder in taxable year 2009 for
11 purchases made in 2009 through March 31, 2009.

12 (c) The commissioner of revenue shall promulgate rules and regulations necessary to
13 implement this section. The commissioner shall also include in such rules and regulations

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