

**HOUSE . . . . . No. 2519**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Randy Hunt***

*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 establishing a fuel tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Randy Hunt</i>	<i>5th Barnstable</i>	<i>1/21/2011</i>
<i>Nicholas A. Boldyga</i>	<i>3rd Hampden</i>	<i>2/3/2011</i>
<i>Donald F. Humason, Jr.</i>	<i>4th Hampden</i>	<i>2/3/2011</i>
<i>Kevin J. Kuros</i>	<i>8th Worcester</i>	<i>2/3/2011</i>
<i>Steven L. Levy</i>	<i>4th Middlesex</i>	<i>2/3/2011</i>
<i>Daniel K. Webster</i>	<i>6th Plymouth</i>	<i>2/3/2011</i>

**HOUSE . . . . . No. 2519**

By Mr. Hunt of Sandwich, a petition (accompanied by bill, House, No. 2519) of Randy Hunt and others for legislation to establish a fuel tax deduction for the cost of home heating oil, natural gas or propane. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2858 OF 2009-2010.]

**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Eleven**  
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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 2011 and 2012, 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, 2011 and March 31, 2012.

8           (b) Any taxpayer entitled to a deduction under this section may apply the deduction in  
9     taxable year 2011 for purchases made in 2011. If the taxpayer does not take the full \$1000

10 deduction in taxable year 2011, the taxpayer may take the remainder in taxable year 2012 for  
11 purchases made in 2012 through March 31, 2012.

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.