

HOUSE No. 2994

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:	DISTRICT/ADDRESS:	DATE ADDED:
<i>David T. Vieira</i>	<i>3rd Barnstable</i>	
<i>Paul K. Frost</i>	<i>7th Worcester</i>	<i>11/13/2012</i>
<i>Todd M. Smola</i>	<i>1st Hampden</i>	<i>2/4/2011</i>
<i>Kevin J. Kuros</i>	<i>8th Worcester</i>	<i>2/4/2011</i>
<i>Ryan C. Fattman</i>	<i>18th Worcester</i>	<i>2/4/2011</i>
<i>Bradley H. Jones, Jr.</i>	<i>20th Middlesex</i>	<i>2/4/2011</i>
<i>Nicholas A. Boldyga</i>	<i>3rd Hampden</i>	<i>2/4/2011</i>

HOUSE No. 2994

By Mr. Frost of Auburn, a petition (accompanied by bill, House, No. 2994) of Paul K. Frost and others for legislation to provide for a tax deduction for certain home heating costs. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2745 OF 2009-2010.]

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

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.