

# SENATE . . . . . No. 1362

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## 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:
<i>Michael R. Knapik</i>	<i>Second Hampden and Hampshire</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>
<i>Richard J. Ross</i>	<i>Norfolk, Bristol and Middlesex</i>

# SENATE . . . . . No. 1362

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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.

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

## The Commonwealth of Massachusetts

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In the Year Two Thousand Thirteen  
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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:*

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

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

9           (b) Any taxpayer entitled to a deduction under this section may apply the deduction in  
10    taxable year 2013 for purchases made in 2012 and 2013. If the taxpayer does not take the full  
11    \$800 deduction in taxable year 2013, the taxpayer may take the remainder in taxable year 2014  
12    for purchases made in 2013 through March 31, 2014.

13          (c) The commissioner of revenue shall promulgate rules and regulations necessary to  
14    implement this section. The commissioner shall also include in such rules and regulations  
15    eligibility provisions for a taxpayer who owns a condominium or a cooperative dwelling and for  
16    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.