

**HOUSE . . . . . No. 2507**

---

**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>Paul K. Frost</i>	<i>7th Worcester</i>	<i>1/15/2015</i>
<i>Kevin J. Kuros</i>	<i>8th Worcester</i>	<i>11/18/2019</i>

**HOUSE . . . . . No. 2507**

---

---

By Mr. Frost of Auburn, a petition (accompanied by bill, House, No. 2507) of Paul K. Frost and Kevin J. Kuros for legislation to provide for a tax deduction for certain home heating costs. Revenue.

---

---

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2571 OF 2013-2014.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Eighty-Ninth General Court  
(2015-2016)**  
\_\_\_\_\_

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 \$3.00 per gallon for the previous taxable year upon
- 4           the enactment of this law.