

**HOUSE . . . . . No. 1513**

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**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>1/19/2017</i>
<i>Kevin J. Kuros</i>	<i>8th Worcester</i>	<i>1/30/2017</i>

**HOUSE . . . . . No. 1513**

By Mr. Frost of Auburn, a petition (accompanied by bill, House, No. 1513) 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. 2507 OF 2015-2016.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninetieth General Court  
(2017-2018)**  
\_\_\_\_\_

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.