

HOUSE No. 1513

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.