

HOUSE No.

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 relative to home heating oil deductions.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Paul K. Frost</i>	<i>7th Worcester</i>	<i>1/16/2025</i>

HOUSE No.

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2795 OF 2023-2024.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Fourth General Court
(2025-2026)**

An Act relative to home heating oil deductions.

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. Chapter 62 of the general laws, as appearing in the 2022 official edition, is
2 hereby amended by adding the following new section:-

3 Section 65. Notwithstanding any general or special law, rule regulation to the contrary,
4 for taxable years 2025 and 2026, there shall be deducted from adjusted gross income in
5 determining income: a deduction for the costs of home heating oil for which the cost per gallon
6 of oil exceeds \$4.00, up to \$800 maximum.

7 The deductions may be used only for the cost of home heating oil, natural gas and
8 propane purchased between November 1, 2025 and March 31, 2026.

9 Any taxpayer entitled to a deduction under this section may apply the deduction in
10 taxable year 2025 for purchases made in 2025. If the taxpayer does not take deduct the full \$800

11 deduction in taxable year 2025, the taxpayer may take the remainder in taxable year 2026 for
12 purchases made in 2026 through March 31, 2026.

13 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.