SENATE DOCKET, NO. FILED ON: 1/13/2009

**SENATE . . . . . . . . . . . . . . No.**

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The Commonwealth of Massachusetts

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PRESENTED BY:

**Mr. 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 passage of the accompanying bill:

An Act relative to tax deductions for home heating costs.

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

PETITION OF:

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| --- | --- |
| Name: | District/Address: |
| Mr. Brown | Norfolk, Bristol and Middlesex |
| Stephen L. DiNatale | 3rd Worcester |
| Mr. Hedlund | Plymouth and Norfolk |
| Mr. Knapik | Second Hampden and Hampshire |
| Mr. Tarr | First Essex and Middlesex |
| Mr. Tisei | Middlesex and Essex |
| Todd M. Smola | 1st Hampden |

The Commonwealth of Massachusetts

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**In the Year Two Thousand and Nine**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

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:*

SECTION1. Notwithstanding any general or special law, rule regulation to the contrary, for taxable year 2009, there shall be deducted from adjusted gross income in determining income: up $800 cost of home heating oil, natural gas, propane, electricity, and wood fuel. deduction available single persons if taxpayer's is equal less than $40,000, joint filers who qualify as a head household $60,000.

(a) The deductions may be used only for the cost of home heating oil, natural gas, propane, electricity, and wood fuel purchased between November 1, 2008 and March 31, 2009 and November 1, 2009 and March 31, 2010.

(b) Any taxpayer entitled to a deduction under this section may apply the deduction in taxable year 2009 for purchases made in 2008 and 2009. If the taxpayer does not take the full $800 deduction in taxable year 2008, the taxpayer may take the remainder in taxable year 2009 for purchases made in 2009 through March 31, 2009.

(c) The commissioner of revenue shall promulgate rules and regulations necessary to implement this section. The commissioner shall also include in such rules and regulations eligibility provisions for a taxpayer who owns a condominium or a cooperative dwelling and for whom such purchases are accounted for in a common area fee or special assessment against such costs as may be reasonably attributed to the percentage ownership share of the condominium or cooperative dwelling costs; and provided further, that the commissioner shall also include in such rules and regulations eligibility provisions for a taxpayer who rents a residential dwelling and for whom such purchases are accounted for in the rent and provisions that account for multiple renters in a residential dwelling. The department shall file a copy of any rules and regulations with the Clerks of the Senate and House of Representatives and with the joint committee on revenue.