

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 passage of the accompanying bill:

An Act providing a tax deduction for certain heating costs.

PETITION OF:

NAME:

Paul K. Frost

DISTRICT/ADDRESS:

7th Worcester

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2910 OF 2007-2008.]

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

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 against the excise
- 2 imposed by chapter 62 of the General Laws in the amount of 100 percent of the price paid for home heating oil
- 3 exceeding \$1.00 per gallon for the previous taxable year upon the enactment of this law.