

SENATE No.

The Commonwealth of Massachusetts

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:

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

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:

1 SECTION 1. Notwithstanding any general or special law, rule regulation to the contrary, for
2 taxable year 2009, there shall be deducted from adjusted gross income in determining income: up
3 \$800 cost of home heating oil, natural gas, propane, electricity, and wood fuel. deduction
4 available single persons if taxpayer's is equal less than \$40,000, joint filers who qualify as a head
5 household \$60,000.

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

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

13 (c) The commissioner of revenue shall promulgate rules and regulations necessary to implement
14 this section. The commissioner shall also include in such rules and regulations eligibility
15 provisions for a taxpayer who owns a condominium or a cooperative dwelling and for whom
16 such purchases are accounted for in a common area fee or special assessment against such costs
17 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.

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