

**HOUSE . . . . . No. 2507**

---

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:

*Paul K. Frost*

*Kevin J. Kuros*

DISTRICT/ADDRESS:

*7th Worcester*

*8th Worcester*

**HOUSE . . . . . No. 2507**

---

---

By Mr. Frost of Auburn, a petition (accompanied by bill, House, No. 2507) 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. 2571 OF 2013-2014.]

The Commonwealth of Massachusetts

—————  
In the One Hundred and Eighty-Ninth General Court  
(2015-2016)  
—————

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.