

HOUSE No. 2571

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

HOUSE No. 2571

By Mr. Frost of Auburn, a petition (accompanied by bill, House, No. 2571) of Paul K. Frost for legislation to provide for a tax deduction for certain home heating costs. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION

SEE

HOUSE
 , NO. 2994 OF 2011-2012.]

The Commonwealth of Massachusetts

In the Year Two Thousand Thirteen

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 \$2.00 per gallon for the previous taxable year upon
- 4 the enactment of this law.