

HOUSE No. 2464

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:	DISTRICT/ADDRESS:
<i>Paul K. Frost</i>	<i>7th Worcester</i>
<i>Peter J. Durant</i>	<i>6th Worcester</i>
<i>José F. Tosado</i>	<i>9th Hampden</i>

HOUSE No. 2464

By Mr. Frost of Auburn, a petition (accompanied by bill, House, No. 2464) of Paul K. Frost, Peter J. Durant and José F. Tosado for legislation to provide for a tax deduction for certain home heating costs. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 1513 OF 2017-2018.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-First General Court
(2019-2020)**

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.